AGGREGRATED INFORMATION FOR KWAZULU-NATAL
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	54 946 915	55 538 892	16 197 047	29.5%	14 201 544	25.8%	13 478 161	24.3%	9 423 124	17.0%	53 299 877	96.0%	11 703 690	97.4%	(19.5%)
Property rates	9 736 708	9 786 911	2 672 318	27.4%	2 657 758	27.3%	2 699 864	27.6%	2 389 548	24.4%	10 419 488	106.5%	2 593 417	105.4%	(7.9%)
Property rates - penalties and collection charges	273 381	282 930	31 578	11.6%	39 753	14.5%	47 684	16.9%	32 996	11.7%	152 012	53.7%	40 619	89.0%	(18.8%)
Service charges - electricity revenue	19 001 579	19 039 004	5 151 672	27.1%	4 481 369	23.6%	4 064 599	21.3%	3 926 559	20.6%	17 624 199	92.6%	4 037 094	96.7%	(2.7%)
Service charges - water revenue	5 373 418	5 371 822	1 619 158	30.1%	1 010 912	18.8%	1 089 904	20.3%	881 603	16.4%	4 601 578	85.7%	1 095 061	88.2%	(19.5%)
Service charges - sanitation revenue	1 395 660	1 395 197	437 358	31.3%	324 906	23.3%	301 084	21.6%	577 068	41.4%	1 640 416	117.6%	314 562	95.3%	83.5%
Service charges - refuse revenue	1 086 003	1 095 713	335 564	30.9%	206 394	19.0%	267 929	24.5%	145 135	13.2%	955 021	87.2%	265 411	100.3%	(45.3%)
Service charges - other	198 754	265 699	53 763	27.0%	56 493	28.4%	45 887	17.3%	79 934	30.1%	236 077	88.9%	63 391	91.1%	26.1%
Rental of facilities and equipment	593 842	596 078	101 431	17.1%	81 251	13.7%	171 742	28.8%	116 738	19.6%	471 162	79.0%	118 807	87.9%	(1.7%)
Interest earned - external investments	1 203 469	1 237 615	276 601	23.0%	248 428	20.6%	564 139	45.6%	227 799	18.4%	1 316 966	106.4%	287 100	83.6%	(20.7%)
Interest earned - outstanding debtors	334 980	362 989	104 473	31.2%	113 124	33.8%	143 496	39.5%	83 336	23.0%	444 430	122.4%	115 916	116.1%	(28.1%)
Dividends received	7 500	-	-	-	467	6.2%	-	-	-	-	467	-	-	-	-
Fines	248 299	254 634	34 473	13.9%	70 560	28.4%	64 175	25.2%	62 317	24.5%	231 524	90.9%	64 897	72.1%	(4.0%)
Licences and permits	133 482	130 099	27 280	20.4%	27 973	21.0%	34 372	26.4%	25 158	19.3%	114 783	88.2%	22 020	93.9%	14.3%
Agency services	39 291	38 324	9 746	24.8%	7 952	20.2%	10 173	26.5%	8 131	21.2%	36 001	93.9%	7 327	89.7%	11.0%
Transfers recognised - operational	11 879 014	12 015 425	4 278 243	36.0%	3 576 313	30.1%	2 909 526	24.2%	609 213	5.1%	11 373 296	94.7%	1 431 962	99.0%	(57.5%)
Other own revenue	3 356 397	3 620 641	1 041 371	31.0%	1 286 296	38.3%	1 059 995	29.3%	250 809	6.9%	3 638 472	100.5%	1 246 085	97.5%	(79.9%)
Gains on disposal of PPE	85 139	45 812	22 019	25.9%	11 593	13.6%	3 591	7.8%	6 781	14.8%	43 984	96.0%	21	40.9%	31 878.6%
Operating Expenditure	55 039 803	55 626 043	11 782 094	21.4%	12 876 363	23.4%	12 296 961	22.1%	15 546 083	27.9%	52 501 501	94.4%	13 810 143	93.8%	12.6%
Employee related costs	15 836 818	15 727 690	3 558 025	22.5%	4 102 192	25.9%	3 573 288	22.7%	3 604 926	22.9%	14 838 431	94.3%	3 353 154	95.9%	7.5%
Remuneration of councillors	692 561	682 523	144 681	20.9%	155 937	22.5%	161 212	23.6%	149 423	21.9%	611 254	89.6%	143 902	98.7%	3.8%
Debt impairment	1 394 921	1 449 766	200 561	14.4%	268 528	19.3%	244 348	16.9%	487 847	33.7%	1 201 284	82.9%	468 368	62.3%	4.2%
Depreciation and asset impairment	4 639 363	4 724 130	880 601	19.0%	1 043 812	22.5%	1 209 231	25.6%	1 115 535	23.6%	4 249 180	89.9%	1 032 547	94.5%	8.0%
Finance charges	1 747 103	1 722 027	131 504	7.5%	370 015	21.2%	525 195	30.5%	447 844	26.0%	1 474 557	85.6%	483 499	69.0%	(7.4%)
Bulk purchases	16 355 993	16 465 866	4 074 363	24.9%	3 298 409	20.2%	3 536 653	21.5%	4 692 222	28.5%	15 601 647	94.8%	3 765 024	97.7%	24.6%
Other Materials	825 574	827 925	106 607	12.9%	135 430	16.4%	244 391	29.5%	222 080	26.8%	708 508	85.6%	213 713	75.4%	3.9%
Contracted services	5 677 871	5 876 028	1 039 357	18.3%	1 559 325	27.5%	1 340 256	22.8%	2 060 348	35.1%	5 999 286	102.1%	1 528 819	91.9%	34.8%
Transfers and grants	787 087	729 895	154 529	19.6%	205 109	26.1%	144 068	19.7%	141 986	19.5%	645 692	88.5%	286 841	89.6%	(50.5%)
Other expenditure	7 081 776	7 419 503	1 471 872	20.8%	1 737 602	24.5%	1 300 235	17.5%	2 638 404	35.6%	7 148 112	96.3%	2 525 269	96.8%	4.5%
Loss on disposal of PPE	735	688	19 994	2 719.3%	5	.6%	18 084	2 627.5%	(14 533)	(2 111.6%)	23 549	3 421.5%	9 008	1 042.5%	(261.3%)
Surplus/(Deficit)	(92 888)	(87 151)	4 414 953		1 325 181		1 181 200		(6 122 958)		798 376		(2 106 453)		
Transfers recognised - capital	8 891 921	9 127 977	1 719 340	19.3%	2 189 837	24.6%	1 521 820	16.7%	2 299 437	25.2%	7 730 434	84.7%	2 611 493	91.3%	(11.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	37 850	28 770	-	-	109	.3%	(538)	(1.9%)	73	.3%	(356)	(1.2%)	301	6.2%	(75.8%)
Surplus/(Deficit) after capital transfers and contributions	8 836 883	9 069 597	6 134 293		3 515 127		2 702 482		(3 823 448)		8 528 454		505 340		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	8 836 883	9 069 597	6 134 293		3 515 127		2 702 482		(3 823 448)		8 528 454		505 340		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	8 836 883	9 069 597	6 134 293		3 515 127		2 702 482		(3 823 448)		8 528 454		505 340		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	8 836 883	9 069 597	6 134 293		3 515 127		2 702 482		(3 823 448)		8 528 454		505 340		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	13 816 619	14 222 153	2 270 001	16.4%	3 065 709	22.2%	2 499 578	17.6%	4 278 695	30.1%	12 113 984	85.2%	4 164 006	87.6%	2.8%
National Government	8 001 728	8 141 583	1 417 200	17.7%	1 816 969	22.7%	1 313 073	16.1%	2 567 255	31.5%	7 114 497	87.4%	2 140 724	82.4%	19.9%
Provincial Government	986 191	1 132 114	117 049	11.9%	422 915	42.9%	121 984	10.8%	204 308	18.0%	866 256	76.5%	283 004	186.0%	(27.8%)
District Municipality	-	200	-	-	-	-	734	366.9%	-	-	734	366.9%	-	-	-
Other transfers and grants	8 009	37 923	2 187	27.3%	4 405	55.0%	1 406	3.7%	9 126	24.1%	17 123	45.2%	12 733	27.8%	(28.3%)
Transfers recognised - capital	8 995 928	9 311 820	1 536 436	17.1%	2 244 289	24.9%	1 437 196	15.4%	2 780 688	29.9%	7 998 609	85.9%	2 436 461	87.0%	14.1%
Borrowing	1 458 772	1 514 856	11 501	.8%	94 384	6.5%	48 162	3.2%	109 779	7.2%	263 827	17.4%	35 848	57.7%	206.2%
Internally generated funds	3 239 002	3 284 744	689 685	21.3%	674 689	20.8%	980 758	29.9%	1 379 500	42.0%	3 724 632	113.4%	1 658 286	92.5%	(16.8%)
Public contributions and donations	122 917	110 732	32 379	26.3%	52 347	42.6%	33 462	30.2%	8 728	7.9%	126 916	114.6%	33 411	82.2%	(73.9%)
Capital Expenditure Standard Classification	13 816 619	14 222 153	2 270 001	16.4%	3 065 709	22.2%	2 499 578	17.6%	4 278 695	30.1%	12 113 984	85.2%	4 164 006	87.6%	2.8%
Governance and Administration	883 637	1 027 429	89 349	10.1%	126 228	14.3%	185 932	18.1%	320 350	31.2%	721 859	70.3%	287 789	82.4%	11.3%
Executive & Council	235 485	153 707	38 596	16.4%	37 983	16.1%	40 929	26.6%	66 332	43.2%	183 840	119.6%	87 252	87.3%	(24.0%)
Budget & Treasury Office	322 698	318 929	19 441	6.0%	20 649	6.4%	66 580	20.9%	77 152	24.2%	183 821	57.6%	81 686	77.0%	(5.6%)
Corporate Services	325 455	554 793	31 313	9.6%	67 596	20.8%	78 423	14.1%	176 867	31.9%	354 198	63.8%	118 851	81.2%	48.8%
Community and Public Safety	2 228 025	2 301 495	354 005	15.9%	497 200	22.3%	309 244	13.4%	780 918	33.9%	1 941 367	84.4%	461 286	67.3%	69.3%
Community & Social Services	602 806	671 513	77 766	12.9%	81 118	13.5%	60 942	9.1%	188 719	28.1%	408 545	60.8%	97 214	61.2%	94.1%
Sport And Recreation	191 128	127 980	12 971	6.8%	22 161	11.6%	19 492	15.2%	59 137	46.2%	113 761	88.9%	26 274	57.3%	125.1%
Public Safety	106 971	158 401	3 232	3.0%	13 856	13.0%	13 897	8.8%	35 690	22.5%	66 675	42.1%	32 926	66.5%	8.4%
Housing	1 289 750	1 312 733	257 265	19.9%	379 486	29.4%	213 196	16.2%	492 993	37.6%	1 342 940	102.3%	298 377	72.5%	65.2%
Health	37 370	30 868	2 772	7.4%	580	1.6%	1 718	5.6%	4 378	14.2%	9 447	30.6%	6 496	50.0%	(32.6%)
Economic and Environmental Services	4 381 464	4 438 505	715 138	16.3%	979 018	22.3%	697 586	15.7%	1 392 082	31.4%	3 783 823	85.2%	1 343 075	101.8%	3.6%
Planning and Development	770 396	906 890	119 745	15.5%	194 321	25.2%	135 711	15.0%	264 013	29.1%	713 790	78.7%	194 488	88.1%	35.7%
Road Transport	3 609 408	3 529 661	595 393	16.5%	784 697	21.7%	561 276	15.9%	1 127 056	31.9%	3 068 421	86.9%	1 147 317	104.5%	(1.8%)
Environmental Protection	1 660	1 955	-	-	-	-	599	30.8%	1 013	51.8%	1 612	82.5%	1 270	88.9%	(20.2%)
Trading Services	6 186 927	6 228 913	1 107 997	17.9%	1 451 195	23.5%	1 289 541	20.7%	1 723 955	27.7%	5 572 688	89.5%	2 006 560	86.7%	(14.1%)
Electricity	1 246 527	1 211 345	135 922	10.9%	178 376	14.3%	330 647	27.3%	433 083	35.8%	1 078 028	89.0%	228 245	73.0%	89.7%
Water	3 525 019	3 671 616	767 843	21.8%	898 731	25.5%	673 794	18.4%	880 464	24.0%	3 220 832	87.7%	1 294 415	93.3%	(32.0%)
Waste Water Management	1 247 979	1 176 754	203 232	16.3%	357 825	28.7%	254 971	21.7%	374 176	31.8%	1 190 204	101.1%	444 367	80.6%	(15.8%)
Waste Management	167 403	169 198	1 000	.6%	16 263	9.7%	30 128	17.8%	36 232	21.4%	83 623	49.4%	39 533	70.1%	(8.3%)
Other	136 567	225 810	3 512	2.6%	12 067	8.8%	17 275	7.7%	61 392	27.2%	94 246	41.7%	65 296	76.9%	(6.0%)

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	61 118 282	61 547 521	17 663 330	28.9%	17 318 019	28.3%	16 201 400	26.3%	13 205 612	21.5%	64 388 361	104.6%	13 857 980	107.0%	(4.7%)
Property rates, penalties and collection charges	9 316 736	9 321 383	2 395 538	25.7%	2 685 424	28.8%	2 533 648	27.2%	2 365 519	25.4%	9 980 129	107.1%	2 388 894	104.5%	(1.0%)
Service charges	25 197 152	25 343 634	5 206 064	20.7%	6 531 784	25.9%	6 500 987	25.7%	6 004 879	23.7%	24 243 714	95.7%	6 487 778	98.8%	(7.4%)
Other revenue	4 171 562	4 395 046	2 285 417	54.8%	1 814 993	43.5%	1 672 670	38.1%	3 279 440	74.6%	9 052 521	206.0%	3 008 570	207.6%	9.0%
Government - operating	11 937 107	11 853 069	4 363 909	36.6%	3 411 265	28.6%	2 920 128	24.6%	744 034	6.3%	11 439 336	96.5%	730 882	96.4%	1.8%
Government - capital	9 056 242	9 172 964	2 958 777	32.7%	2 566 450	28.3%	1 918 164	20.9%	507 018	5.5%	7 950 409	86.7%	891 731	100.9%	(43.1%)
Interest	1 439 483	1 461 424	453 624	31.5%	308 102	21.4%	655 802	44.9%	304 723	20.9%	1 722 251	117.8%	350 125	82.5%	(13.0%)
Dividends	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Payments	(48 249 690)	(49 479 731)	(14 503 742)	30.1%	(13 841 135)	28.7%	(13 375 717)	27.0%	(10 334 038)	20.9%	(52 054 633)	105.2%	(10 462 520)	108.6%	(1.2%)
Suppliers and employees	(45 977 774)	(47 071 591)	(14 229 286)	30.9%	(13 341 036)	29.0%	(12 771 984)	27.1%	(9 640 807)	20.5%	(49 983 113)	106.2%	(9 782 550)	110.3%	(1.4%)
Finance charges	(1 798 666)	(1 814 036)	(138 632)	7.7%	(361 564)	20.1%	(505 109)	27.8%	(498 785)	27.5%	(1 504 090)	82.9%	(529 507)	73.7%	(5.8%)
Transfers and grants	(473 250)	(594 103)	(135 825)	28.7%	(138 535)	29.3%	(98 624)	16.6%	(194 446)	32.7%	(567 429)	95.5%	(150 463)	100.2%	29.2%
Net Cash from/(used) Operating Activities	12 868 592	12 067 790	3 159 588	24.6%	3 476 884	27.0%	2 825 683	23.4%	2 871 573	23.8%	12 333 728	102.2%	3 395 461	101.9%	(15.4%)
Cash Flow from Investing Activities															
Receipts	279 272	240 307	147 848	52.9%	67 650	24.2%	192 555	80.1%	24 097	10.0%	432 150	179.8%	101 163	85.3%	(76.2%)
Proceeds on disposal of PPE	219 094	208 597	59 588	27.2%	10 628	4.9%	11 354	5.4%	17 053	8.2%	98 623	47.3%	28 603	38.7%	(40.4%)
Decrease in non-current debtors	(1 746)	(1 580)	3 583	(205.2%)	4 944	(283.1%)	81 849	(5 179.5%)	(77 220)	4 886.6%	13 156	(832.5%)	(2 554)	4.8%	2 923.5%
Decrease in other non-current receivables	(2 854)	(6 957)	49 194	(1 723.5%)	13 190	(462.1%)	27	(.4%)	2	-	62 413	(897.2%)	-	(244.4%)	(100.0%)
Decrease (increase) in non-current investments	64 779	40 246	35 483	54.8%	38 888	60.0%	99 326	246.8%	84 262	209.4%	257 959	641.0%	75 115	687.7%	12.2%
Payments	(13 667 644)	(13 683 310)	(2 840 707)	20.8%	(2 473 514)	18.1%	(2 443 092)	17.9%	(3 955 939)	28.9%	(11 713 252)	85.6%	(3 998 745)	85.5%	(1.1%)
Capital assets	(13 667 644)	(13 683 310)	(2 840 707)	20.8%	(2 473 514)	18.1%	(2 443 092)	17.9%	(3 955 939)	28.9%	(11 713 252)	85.6%	(3 998 745)	85.5%	(1.1%)
Net Cash from/(used) Investing Activities	(13 388 372)	(13 443 003)	(2 692 859)	20.1%	(2 405 865)	18.0%	(2 250 537)	16.7%	(3 931 843)	29.2%	(11 281 103)	83.9%	(3 897 581)	85.5%	.9%
Cash Flow from Financing Activities															
Receipts	1 689 471	1 663 155	249 162	14.7%	237 663	14.1%	293 261	17.6%	153 627	9.2%	933 713	56.1%	54 889	48.7%	179.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 592 069	1 568 476	221 164	13.9%	235 571	14.8%	50 000	3.2%	35 453	2.3%	542 188	34.6%	39 734	107.8%	(10.8%)
Increase (decrease) in consumer deposits	97 402	94 680	27 997	28.7%	2 092	2.1%	243 261	256.9%	118 174	124.8%	391 525	413.5%	15 155	(49.4%)	679.8%
Payments	(1 518 459)	(1 507 144)	(359 968)	23.7%	(277 032)	18.2%	(450 640)	29.9%	(404 589)	26.8%	(1 492 229)	99.0%	(346 328)	99.0%	16.8%
Repayment of borrowing	(1 518 459)	(1 507 144)	(359 968)	23.7%	(277 032)	18.2%	(450 640)	29.9%	(404 589)	26.8%	(1 492 229)	99.0%	(346 328)	99.0%	16.8%
Net Cash from/(used) Financing Activities	171 012	156 011	(110 807)	(64.8%)	(39 369)	(23.0%)	(157 379)	(100.9%)	(250 962)	(160.9%)	(558 516)	(358.0%)	(291 439)	129.4%	(13.9%)
Net Increase/(Decrease) in cash held	(348 767)	(1 219 202)	355 923	(102.1%)	1 031 650	(295.8%)	417 767	(34.3%)	(1 311 231)	107.5%	494 109	(40.5%)	(793 559)	286.5%	65.2%
Cash/cash equivalents at the year begin:	10 659 722	12 002 677	10 973 537	102.9%	11 329 460	106.3%	12 361 110	103.0%	12 663 112	105.5%	10 973 537	91.4%	12 857 378	84.3%	(1.5%)
Cash/cash equivalents at the year end:	10 249 763	10 783 475	11 329 460	110.5%	12 361 110	120.6%	12 778 877	118.5%	11 351 881	105.3%	11 467 646	106.3%	12 063 818	100.4%	(5.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	521 568	10.4%	222 681	4.5%	158 032	3.2%	4 097 818	82.0%	5 000 099	30.9%	65 826	1.3%	1 189 978	23.8%
Trade and Other Receivables from Exchange Transactions - Electricity	1 017 773	51.2%	313 756	15.8%	92 614	4.7%	563 791	28.4%	1 987 934	12.3%	48 577	2.4%	637 980	32.1%
Receivables from Non-exchange Transactions - Property Rates	564 279	13.5%	239 064	5.7%	138 980	3.3%	3 239 395	77.5%	4 181 719	25.9%	6 727	.2%	1 287 662	30.8%
Receivables from Exchange Transactions - Waste Water Management	126 965	15.2%	42 425	5.1%	31 316	3.7%	634 614	76.0%	835 320	5.2%	8 758	1.0%	201 142	24.1%
Receivables from Exchange Transactions - Waste Management	72 932	11.6%	32 564	5.2%	17 826	2.8%	506 817	80.4%	630 138	3.9%	1 392	.2%	89 318	14.2%
Receivables from Exchange Transactions - Property Rental Debtors	12 495	5.1%	7 929	3.3%	6 354	2.6%	216 160	89.0%	242 938	1.5%	480	.2%	100 674	41.4%
Interest on Arrear Debtor Accounts	(14 247)	(.9%)	29 444	1.8%	23 893	1.5%	1 579 514	97.6%	1 618 604	10.0%	2 418	.1%	517 812	32.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	47	-	-	-
Other	71 329	4.3%	106 068	6.4%	28 819	1.7%	1 452 881	87.6%	1 659 096	10.3%	91 256	5.5%	366 596	22.1%
Total By Income Source	2 373 095	14.7%	993 930	6.2%	497 834	3.1%	12 290 990	76.1%	16 155 849	100.0%	225 480	1.4%	4 391 161	27.2%
Debtors Age Analysis By Customer Group														
Organs of State	187 693	11.2%	63 180	3.8%	37 302	2.2%	1 385 742	82.8%	1 673 918	10.4%	14 426	.9%	209 311	12.5%
Commercial	1 014 716	30.1%	367 001	10.9%	124 275	3.7%	1 863 919	55.3%	3 369 912	20.9%	88 611	2.6%	1 047 390	31.1%
Households	1 083 611	10.6%	485 298	4.8%	296 834	2.9%	8 326 502	81.7%	10 192 244	63.1%	110 708	1.1%	3 027 873	29.7%
Other	87 075	9.5%	78 451	8.5%	39 422	4.3%	714 827	77.7%	919 775	5.7%	11 735	1.3%	106 587	11.6%
Total By Customer Group	2 373 095	14.7%	993 930	6.2%	497 834	3.1%	12 290 990	76.1%	16 155 849	100.0%	225 480	1.4%	4 391 161	27.2%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 349 840	95.8%	7 967	.6%	3 894	.3%	47 393	3.4%	1 409 094	28.3%
Bulk Water	200 809	85.6%	3 144	1.3%	10 883	4.6%	19 742	8.4%	234 577	4.7%
PAYE deductions	122 218	98.1%	534	.4%	-	-	1 864	1.5%	124 615	2.5%
VAT (output less input)	(3 743)	100.0%	-	-	-	-	-	-	(3 743)	(.1%)
Pensions / Retirement	128 854	99.0%	481	.4%	-	-	783	.6%	130 119	2.6%
Loan repayments	43 781	5.4%	-	-	130 974	16.3%	630 083	78.3%	804 838	16.2%
Trade Creditors	1 352 424	73.1%	98 577	5.3%	47 839	2.6%	351 325	19.0%	1 850 165	37.2%
Auditor-General	138	6.6%	27	1.3%	283	13.5%	1 657	78.7%	2 105	-
Other	300 231	70.1%	19 253	4.5%	17 636	4.1%	91 315	21.3%	428 435	8.6%
Total	3 494 553	70.2%	129 983	2.6%	211 510	4.2%	1 144 161	23.0%	4 980 207	100.0%

Contact Details

Municipal Manager		
Financial Manager		

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ETHEKWINI (ETH)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	31 267 560	31 358 677	8 875 973	28.4%	8 135 683	26.0%	7 753 967	24.7%	5 461 266	17.4%	30 226 889	96.4%	8 156 974	98.5%	(33.0%)
Property rates	6 302 049	6 302 049	1 597 502	25.3%	1 857 180	29.5%	1 744 398	27.7%	1 710 284	27.1%	6 909 364	109.6%	1 943 607	106.1%	(12.0%)
Property rates - penalties and collection charges	158 523	158 523	1 163	.7%	8 713	5.5%	11 690	7.4%	7 035	4.4%	28 602	18.0%	25 961	85.0%	(72.9%)
Service charges - electricity revenue	12 576 060	12 576 060	3 453 141	27.5%	3 007 424	23.9%	2 586 615	20.6%	2 399 162	19.1%	11 446 342	91.0%	2 778 210	97.1%	(13.6%)
Service charges - water revenue	3 301 439	3 301 439	1 166 956	35.3%	600 911	18.2%	646 333	19.6%	408 120	12.4%	2 822 319	85.5%	719 822	92.0%	(43.3%)
Service charges - sanitation revenue	807 742	807 742	300 260	37.2%	181 932	22.5%	154 658	19.1%	437 280	54.1%	1 074 129	133.0%	188 042	93.9%	132.5%
Service charges - refuse revenue	572 621	572 621	205 221	35.8%	88 252	15.4%	147 351	25.7%	40 489	7.1%	481 313	84.1%	148 206	102.5%	(72.7%)
Service charges - other	112 607	112 607	25 813	22.9%	22 237	19.7%	25 014	22.2%	57 718	51.3%	130 782	116.1%	33 474	109.8%	72.4%
Rental of facilities and equipment	489 907	489 907	80 550	16.4%	61 693	12.6%	151 578	30.9%	93 979	19.2%	387 800	79.2%	101 044	86.7%	(7.0%)
Interest earned - external investments	855 369	862 766	160 881	18.8%	161 293	18.9%	462 419	53.6%	153 960	17.8%	938 552	108.8%	184 502	70.2%	(16.6%)
Interest earned - outstanding debtors	113 981	113 981	45 537	40.0%	47 168	41.4%	68 305	59.9%	6 900	6.1%	167 910	147.3%	63 547	135.2%	(89.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	59 463	59 463	12 940	21.8%	13 483	22.7%	38 927	65.5%	2 895	4.9%	68 245	114.8%	21 466	62.5%	(86.5%)
Licences and permits	35 825	35 825	7 768	21.7%	7 477	20.9%	11 436	31.9%	5 592	15.6%	32 273	90.1%	5 093	109.4%	9.8%
Agency services	10 552	10 552	2 678	25.4%	1 834	17.4%	3 625	34.4%	2 794	26.5%	10 931	103.6%	1 767	69.5%	58.2%
Transfers recognised - operational	3 063 682	3 074 831	979 977	32.0%	914 619	29.9%	713 226	23.2%	93 349	3.0%	2 701 170	87.8%	794 952	98.4%	(88.3%)
Other own revenue	2 768 384	2 840 955	835 585	30.2%	1 157 071	41.8%	986 274	34.7%	38 545	1.4%	3 017 474	106.2%	1 147 909	106.5%	(96.6%)
Gains on disposal of PPE	39 358	39 358	1	-	4 397	11.2%	2 118	5.4%	3 165	8.0%	9 681	24.6%	(629)	26.7%	(603.2%)
Operating Expenditure	30 646 274	30 764 278	6 448 365	21.0%	6 915 297	22.6%	6 537 307	21.2%	9 272 198	30.1%	29 173 167	94.8%	8 025 966	92.9%	15.5%
Employee related costs	8 755 110	8 713 941	1 954 761	22.3%	2 331 336	26.6%	1 925 638	22.1%	2 019 646	23.2%	8 231 382	94.5%	1 894 600	96.4%	6.6%
Remuneration of councillors	105 953	105 964	25 610	24.2%	26 430	24.9%	27 158	25.6%	29 263	27.6%	108 461	102.4%	28 261	99.4%	3.5%
Debt impairment	648 458	648 458	170 408	26.3%	170 173	26.2%	170 355	26.3%	169 945	26.2%	680 880	105.0%	49 466	43.3%	243.6%
Depreciation and asset impairment	1 976 669	1 964 233	412 463	20.9%	416 454	21.1%	577 119	29.4%	604 292	30.8%	2 010 328	102.3%	546 820	94.1%	10.5%
Finance charges	1 424 373	1 424 294	59 088	4.1%	265 072	18.6%	468 458	32.9%	407 280	28.6%	1 199 898	84.2%	399 966	66.1%	1.8%
Bulk purchases	10 425 185	10 425 185	2 575 112	24.7%	1 987 760	19.1%	2 220 344	21.3%	3 174 016	30.4%	9 957 232	95.5%	2 574 176	98.1%	23.3%
Other Materials	138 316	138 266	3 732	2.7%	27 480	19.9%	35 101	25.4%	67 444	48.8%	133 757	96.7%	1 302	87.8%	5 079.0%
Contracted services	4 356 388	4 470 311	716 108	16.4%	1 029 961	23.6%	853 952	19.1%	1 470 326	32.9%	4 070 348	91.1%	1 184 565	91.5%	24.1%
Transfers and grants	216 940	213 747	51 514	23.7%	66 089	30.5%	23 838	11.2%	55 300	25.9%	196 741	92.0%	114 565	118.3%	(51.7%)
Other expenditure	2 598 642	2 659 638	479 568	18.5%	594 540	22.9%	221 257	8.3%	1 289 272	48.5%	2 584 637	97.2%	1 230 264	95.3%	4.8%
Loss on disposal of PPE	241	242	2	.9%	(0)	(.1%)	14 087	5 826.1%	(14 586)	(6 032.5%)	(497)	(205.6%)	1 980	189.8%	(836.6%)
Surplus/(Deficit)	621 285	594 399	2 427 607		1 220 387		1 216 659		(3 810 932)		1 053 721		131 008		
Transfers recognised - capital	3 689 848	3 739 615	576 556	15.6%	928 791	25.2%	640 689	17.1%	1 333 450	35.7%	3 479 486	93.0%	1 531 949	101.2%	(13.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		(2 477 483)		4 533 207		1 662 957		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		(2 477 483)		4 533 207		1 662 957		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		(2 477 483)		4 533 207		1 662 957		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	4 311 133	4 334 014	3 004 163		2 149 178		1 857 348		(2 477 483)		4 533 207		1 662 957		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	2 366 577	35.4%	6 066 717	90.6%	2 002 550	94.2%	18.2%
National Government	2 872 195	2 896 932	280 542	9.8%	705 107	24.5%	380 843	13.1%	1 201 162	41.5%	2 567 654	88.6%	504 886	64.1%	137.9%
Provincial Government	815 653	834 665	100 110	12.3%	382 900	46.9%	98 662	11.8%	153 760	18.4%	735 432	88.1%	245 798	404.1%	(37.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	2 000	22 166	846	42.3%	1 425	71.3%	693	3.1%	7 979	36.0%	10 943	49.4%	12 479	47.8%	(36.1%)
Transfers recognised - capital	3 689 848	3 753 763	381 498	10.3%	1 089 432	29.5%	480 198	12.8%	1 362 901	36.3%	3 314 029	88.3%	763 163	77.1%	78.6%
Borrowing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 035 219	1 939 969	563 465	27.7%	407 630	20.0%	777 917	40.1%	1 003 676	51.7%	2 752 688	141.9%	1 239 387	123.0%	(19.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	6 725 067	6 693 732	944 963	14.1%	1 497 062	22.3%	1 258 115	18.8%	2 366 577	35.4%	6 066 717	90.6%	2 002 550	94.2%	18.2%
Governance and Administration	384 182	577 666	30 315	7.9%	28 503	7.4%	77 386	13.4%	165 978	28.7%	302 182	52.3%	130 421	90.4%	27.3%
Executive & Council	25 600	29 300	7 704	30.1%	2 217	8.7%	1 528	5.2%	10 371	35.4%	21 820	74.5%	14 556	64.1%	(28.7%)
Budget & Treasury Office	236 439	237 243	15 791	6.7%	(4 670)	(2.0%)	52 592	22.2%	55 281	23.3%	118 994	50.2%	55 127	73.5%	.3%
Corporate Services	122 143	311 123	6 820	5.6%	30 956	25.3%	23 266	7.5%	100 326	32.2%	161 368	51.9%	60 739	122.6%	65.2%
Community and Public Safety	1 667 591	1 630 700	290 890	17.4%	411 615	24.7%	235 355	14.4%	573 369	35.2%	1 511 229	92.7%	360 741	67.5%	58.9%
Community & Social Services	304 859	300 914	21 777	7.1%	21 688	7.1%	13 389	4.4%	78 783	26.2%	135 637	45.1%	23 950	42.9%	228.9%
Sport And Recreation	48 088	21 913	8 042	16.7%	6 045	12.6%	2 459	11.2%	8 096	36.9%	24 642	112.5%	13 766	85.4%	(41.2%)
Public Safety	79 303	77 074	3 036	3.8%	8 737	11.0%	8 450	11.0%	16 174	21.0%	36 397	47.2%	20 493	81.9%	(21.1%)
Housing	1 200 400	1 201 800	255 353	21.3%	374 746	31.2%	210 154	17.5%	466 373	38.8%	1 306 626	108.7%	296 343	71.1%	57.4%
Health	34 941	28 999	2 682	7.7%	399	1.1%	903	3.1%	3 943	13.6%	7 927	27.3%	6 189	55.8%	(36.3%)
Economic and Environmental Services	2 357 173	2 134 620	331 999	14.1%	492 468	20.9%	353 331	16.6%	731 514	34.3%	1 909 312	89.4%	835 909	131.0%	(12.5%)
Planning and Development	266 102	328 270	17 806	6.7%	46 229	17.4%	52 564	16.0%	118 379	36.1%	234 978	71.6%	63 244	397.3%	87.2%
Road Transport	2 091 071	1 806 350	314 193	15.0%	446 239	21.3%	300 767	16.7%	613 135	33.9%	1 674 334	92.7%	772 665	125.8%	(20.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 195 944	2 198 999	288 535	13.1%	552 192	25.1%	578 124	26.3%	836 301	38.0%	2 255 152	102.6%	612 294	78.6%	36.6%
Electricity	666 147	666 148	74 528	11.2%	96 912	14.5%	236 662	35.5%	312 560	46.9%	720 662	108.2%	106 270	70.3%	194.1%
Water	785 626	788 425	84 191	10.7%	200 746	25.6%	138 310	17.5%	232 580	29.5%	655 827	83.2%	179 941	83.1%	29.3%
Waste Water Management	617 900	618 155	129 816	21.0%	246 763	39.9%	184 856	29.9%	271 477	43.9%	832 912	134.7%	293 332	84.5%	(7.5%)
Waste Management	126 271	126 271	-	-	7 771	6.2%	18 296	14.5%	19 684	15.6%	45 751	36.2%	32 751	67.1%	(39.9%)
Other	120 177	151 747	3 224	2.7%	12 284	10.2%	13 919	9.2%	59 415	39.2%	88 842	58.5%	63 185	100.0%	(6.0%)

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	33 933 433	34 086 158	7 729 676	22.8%	8 914 638	26.3%	9 141 060	26.8%	9 140 757	26.8%	34 926 130	102.5%	9 999 765	104.7%	(8.6%)
Property rates, penalties and collection charges	6 137 543	6 137 543	1 597 502	26.0%	1 857 179	30.3%	1 756 074	28.6%	1 688 965	27.5%	6 899 719	112.4%	1 761 285	109.1%	(4.1%)
Service charges	16 724 943	16 724 943	3 099 275	18.5%	4 414 410	26.4%	4 463 549	26.7%	3 977 652	23.8%	15 954 886	95.4%	4 330 900	97.8%	(8.2%)
Other revenue	3 348 069	3 420 640	841 375	25.1%	1 019 750	30.5%	931 944	27.2%	2 467 232	72.1%	5 260 302	153.8%	2 143 503	130.0%	15.1%
Government - operating	3 063 682	3 074 831	979 828	32.0%	914 768	29.9%	760 228	24.7%	496 090	16.1%	3 150 914	102.5%	659 944	115.7%	(24.8%)
Government - capital	3 689 848	3 739 615	1 005 278	27.2%	500 069	13.6%	698 541	18.7%	327 607	8.8%	2 531 495	67.7%	856 084	104.1%	(61.7%)
Interest	969 349	988 586	206 417	21.3%	208 461	21.5%	530 724	53.7%	183 211	18.5%	1 128 814	114.2%	248 049	81.9%	(26.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(28 021 329)	(28 529 267)	(7 421 950)	26.5%	(7 495 576)	26.7%	(7 843 172)	27.5%	(4 704 350)	16.5%	(27 465 048)	96.3%	(5 840 464)	104.3%	(19.5%)
Suppliers and employees	(26 382 679)	(26 891 225)	(7 311 348)	27.7%	(7 164 413)	27.2%	(7 350 878)	27.3%	(4 241 769)	15.8%	(26 068 409)	96.9%	(5 308 866)	106.7%	(20.1%)
Finance charges	(1 421 709)	(1 424 294)	(59 088)	4.2%	(265 074)	18.6%	(468 456)	32.9%	(407 280)	28.6%	(1 199 898)	84.2%	(417 033)	66.1%	(2.3%)
Transfers and grants	(216 940)	(213 748)	(51 514)	23.7%	(66 089)	30.5%	(23 838)	11.2%	(55 300)	25.9%	(196 741)	92.0%	(114 565)	118.3%	(51.7%)
Net Cash from/(used) Operating Activities	5 912 104	5 556 891	307 725	5.2%	1 419 062	24.0%	1 297 888	23.4%	4 436 408	79.8%	7 461 082	134.3%	4 159 301	106.0%	6.7%
Cash Flow from Investing Activities															
Receipts	30 314	30 539	-	-	-	-	(7 573)	(24.8%)	17 751	58.1%	10 178	33.3%	(1 789)	31.0%	(1 092.2%)
Proceeds on disposal of PPE	39 358	39 358	-	-	-	-	(7 573)	(19.2%)	17 751	45.1%	10 178	25.9%	(2 609)	20.0%	(780.4%)
Decrease in non-current debtors	(1 724)	(1 499)	-	-	-	-	-	-	-	-	-	-	820	(380.4%)	(100.0%)
Decrease in other non-current receivables	(7 320)	(7 320)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Payments	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(2 366 579)	35.4%	(6 066 717)	90.6%	(2 002 550)	94.2%	18.2%
Capital assets	(6 725 067)	(6 693 732)	(1 416 574)	21.1%	(1 036 719)	15.4%	(1 246 845)	18.6%	(2 366 579)	35.4%	(6 066 717)	90.6%	(2 002 550)	94.2%	18.2%
Net Cash from/(used) Investing Activities	(6 694 753)	(6 663 193)	(1 416 574)	21.2%	(1 036 719)	15.5%	(1 254 418)	18.8%	(2 348 828)	35.3%	(6 056 539)	90.9%	(2 004 339)	94.6%	17.2%
Cash Flow from Financing Activities															
Receipts	1 088 904	1 088 904	(6 120)	(.6%)	(14 367)	(1.3%)	224 122	20.6%	95 136	8.7%	298 771	27.4%	(8 993)	(206.5%)	(1 157.9%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	1 000 000	1 000 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	88 904	88 904	(6 120)	(6.9%)	(14 367)	(16.2%)	224 122	252.1%	95 136	107.0%	298 771	336.1%	(8 993)	(206.5%)	(1 157.9%)
Payments	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(282 379)	25.4%	(1 089 034)	98.1%	(262 415)	100.0%	7.6%
Repayment of borrowing	(1 110 477)	(1 110 477)	(259 726)	23.4%	(151 141)	13.6%	(395 788)	35.6%	(282 379)	25.4%	(1 089 034)	98.1%	(262 415)	100.0%	7.6%
Net Cash from/(used) Financing Activities	(21 573)	(21 573)	(265 846)	1 232.3%	(165 508)	767.2%	(171 666)	795.7%	(187 243)	868.0%	(790 263)	3 663.2%	(271 408)	126.5%	(31.0%)
Net Increase/(Decrease) in cash held	(804 222)	(1 127 875)	(1 374 695)	170.9%	216 834	(27.0%)	(128 196)	11.4%	1 900 336	(168.5%)	614 280	(54.5%)	1 883 554	146.6%	.9%
Cash/cash equivalents at the year begin:	6 243 060	7 216 329	6 904 510	110.6%	5 529 815	88.6%	5 746 649	79.6%	5 618 453	77.9%	6 904 510	95.7%	5 536 621	95.3%	1.5%
Cash/cash equivalents at the year end:	5 438 838	6 088 454	5 529 815	101.7%	5 746 649	105.7%	5 618 453	92.3%	7 518 789	123.5%	7 518 789	123.5%	7 420 174	102.8%	1.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	329 325	15.8%	128 772	6.2%	84 609	4.0%	1 548 142	74.0%	2 090 848	26.0%	51 325	2.5%	962 208	46.0%
Trade and Other Receivables from Exchange Transactions - Electricity	669 421	50.1%	213 710	16.0%	56 691	4.2%	397 384	29.7%	1 337 207	16.6%	34 229	2.6%	615 383	46.0%
Receivables from Non-exchange Transactions - Property Rates	391 172	15.8%	166 073	6.7%	94 036	3.8%	1 822 303	73.7%	2 473 584	30.8%	6	-	1 138 344	46.0%
Receivables from Exchange Transactions - Waste Water Management	76 361	23.0%	23 725	7.1%	15 386	4.6%	216 560	65.2%	332 032	4.1%	7 515	2.3%	152 801	46.0%
Receivables from Exchange Transactions - Waste Management	39 609	27.1%	17 322	11.8%	6 549	4.5%	82 839	56.6%	146 319	1.8%	0	-	67 336	46.0%
Receivables from Exchange Transactions - Property Rental Debtors	9 413	5.0%	6 521	3.5%	5 222	2.8%	167 054	88.8%	188 210	2.3%	474	.3%	86 614	46.0%
Interest on Arrear Debtor Accounts	(36 877)	(4.4%)	10 218	1.2%	4 527	.5%	851 537	102.7%	829 406	10.3%	-	-	381 692	46.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	34 468	5.4%	57 343	8.9%	7 869	1.2%	542 458	84.5%	642 138	8.0%	82 505	12.8%	295 512	46.0%
Total By Income Source	1 512 892	18.8%	623 684	7.8%	274 889	3.4%	5 628 278	70.0%	8 039 743	100.0%	176 054	2.2%	3 699 890	46.0%
Debtors Age Analysis By Customer Group														
Organs of State	108 024	28.2%	20 324	5.3%	10 435	2.7%	243 814	63.7%	382 597	4.8%	12 281	3.2%	176 071	46.0%
Commercial	641 445	29.9%	256 477	12.0%	82 632	3.9%	1 161 179	54.2%	2 141 733	26.6%	80 306	3.7%	985 626	46.0%
Households	749 570	13.9%	325 075	6.0%	168 418	3.1%	4 166 788	77.0%	5 409 851	67.3%	75 856	1.4%	2 489 613	46.0%
Other	13 853	13.1%	21 809	20.7%	13 404	12.7%	56 496	53.5%	105 563	1.3%	7 610	7.2%	48 580	46.0%
Total By Customer Group	1 512 892	18.8%	623 684	7.8%	274 889	3.4%	5 628 278	70.0%	8 039 743	100.0%	176 054	2.2%	3 699 890	46.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 083 079	100.0%	-	-	-	-	-	-	1 083 079	31.6%
Bulk Water	174 485	100.0%	-	-	-	-	-	-	174 485	5.1%
PAYE deductions	97 582	100.0%	-	-	-	-	-	-	97 582	2.8%
VAT (output less input)	(9 746)	100.0%	-	-	-	-	-	-	(9 746)	(.3%)
Pensions / Retirement	107 027	100.0%	-	-	-	-	-	-	107 027	3.1%
Loan repayments	-	-	-	-	130 974	17.2%	630 083	82.8%	761 057	22.2%
Trade Creditors	883 312	74.6%	24 603	2.1%	7 552	.6%	268 129	22.7%	1 183 596	34.5%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	32 640	100.0%	-	-	-	-	-	-	32 640	1.0%
Total	2 368 379	69.1%	24 603	.7%	138 526	4.0%	898 212	26.2%	3 429 720	100.0%

Contact Details

Municipal Manager	Ms Dumisile Nene (acting)	031 311 2130
Financial Manager	Mr Krish Kumar	031 311 1131

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMDONI (KZN212)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	255 138	254 350	127 586	50.0%	46 111	18.1%	36 985	14.5%	14 945	5.9%	225 627	88.7%	5 455	92.1%	174.0%
Property rates	72 916	74 480	72 578	99.5%	(187)	(.3%)	1 205	1.6%	(343)	(.5%)	73 253	98.4%	552	100.4%	(162.1%)
Property rates - penalties and collection charges	2 150	2 000	689	32.0%	781	36.3%	754	37.7%	779	39.0%	3 003	150.2%	168	60.0%	363.2%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	8 663	-	-	-	-	-	-	-	-	-	-	69	97.8%	(100.0%)
Service charges - other	8 663	-	8 157	94.2%	124	1.4%	135	-	138	-	8 554	-	69	-	99.2%
Rental of facilities and equipment	5 240	4 849	1 365	26.0%	1 330	25.4%	1 369	28.2%	724	14.9%	4 788	98.7%	1 240	110.2%	(41.6%)
Interest earned - external investments	9 500	11 500	20	.2%	20	.2%	19	.2%	20	.2%	78	.7%	19	1.2%	2.3%
Interest earned - outstanding debtors	12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 520	1 707	144	9.5%	132	8.7%	145	8.5%	608	35.6%	1 029	60.2%	412	498.9%	47.4%
Licences and permits	6 805	7 440	1 808	26.6%	1 800	26.5%	2 069	27.8%	2 060	27.7%	7 737	104.0%	1 783	107.3%	15.6%
Agency services	-	0	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	142 612	117 306	42 145	29.6%	40 623	28.5%	30 285	25.8%	9 942	8.5%	122 995	104.9%	-	85.1%	(100.0%)
Other own revenue	5 720	26 406	681	11.9%	1 489	26.0%	1 003	3.8%	1 017	3.9%	4 190	15.9%	1 143	111.4%	(11.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	285 776	230 414	32 144	11.2%	55 236	19.3%	52 092	22.6%	51 282	22.3%	190 754	82.8%	41 558	66.4%	23.4%
Employee related costs	89 276	77 713	17 957	20.1%	20 228	22.7%	20 064	25.8%	20 807	26.8%	79 055	101.7%	16 908	103.3%	23.1%
Remuneration of councillors	14 231	12 010	938	6.6%	2 915	20.5%	2 086	17.4%	-	-	5 940	49.5%	-	37.3%	-
Debt impairment	3 734	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 127	35 400	-	-	2 119	5.2%	5 074	14.3%	(7 193)	(20.3%)	-	-	-	-	(100.0%)
Finance charges	401	400	109	27.2%	101	25.2%	93	23.3%	88	22.0%	392	97.9%	114	97.9%	(23.1%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	27 522	-	3 024	11.0%	6 789	24.7%	6 052	-	8 132	-	23 997	-	5 299	88.6%	53.5%
Transfers and grants	5 715	3 774	921	16.1%	1 020	17.9%	1 156	30.6%	1 153	30.6%	4 250	112.6%	1 256	98.4%	(8.1%)
Other expenditure	103 770	99 617	9 194	8.9%	22 064	21.3%	17 567	17.6%	28 295	28.4%	77 120	77.4%	17 981	57.5%	57.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 638)	23 936	95 443		(9 125)		(15 108)		(36 338)		34 873		(36 103)		
Transfers recognised - capital	77 008	109 642	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	46 370	133 578	95 443		(9 125)		(15 108)		(36 338)		34 873		(36 103)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	46 370	133 578	95 443		(9 125)		(15 108)		(36 338)		34 873		(36 103)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	46 370	133 578	95 443		(9 125)		(15 108)		(36 338)		34 873		(36 103)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	46 370	133 578	95 443		(9 125)		(15 108)		(36 338)		34 873		(36 103)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	110 194	109 643	5 250	4.8%	18 618	16.9%	21 811	19.9%	24 643	22.5%	70 321	64.1%	18 145	69.6%	35.8%
National Government	64 076	61 977	3 597	5.6%	4 791	7.5%	18 005	29.1%	19 052	30.7%	45 445	73.3%	8 567	90.7%	122.4%
Provincial Government	7 401	374	52	.7%	98	1.3%	-	-	161	43.0%	312	83.2%	300	82.4%	(46.2%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	71 477	62 352	3 649	5.1%	4 889	6.8%	18 005	28.9%	19 213	30.8%	45 756	73.4%	8 867	90.4%	116.7%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	38 717	47 291	1 601	4.1%	13 729	35.5%	3 806	8.0%	5 430	11.5%	24 565	51.9%	9 278	54.2%	(41.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	110 194	109 643	5 250	4.8%	18 618	16.9%	21 811	19.9%	24 643	22.5%	70 321	64.1%	18 145	69.6%	35.8%
Governance and Administration	110 194	11 660	895	.8%	9 650	8.8%	95	.8%	4 409	37.8%	15 050	129.1%	3 276	59.2%	34.6%
Executive & Council	110 194	-	-	-	-	-	-	-	-	-	-	-	3 003	60.1%	(100.0%)
Budget & Treasury Office	-	856	-	-	-	-	6	.6%	470	54.9%	475	55.5%	-	100.0%	(100.0%)
Corporate Services	-	10 804	895	-	9 650	-	90	.8%	3 939	36.5%	14 575	134.9%	273	53.7%	1 343.3%
Community and Public Safety	-	30 151	397	-	813	-	624	2.1%	649	2.2%	2 484	8.2%	479	82.2%	35.4%
Community & Social Services	-	826	397	-	813	-	624	75.6%	649	78.6%	2 484	300.9%	323	80.3%	101.1%
Sport And Recreation	-	614	-	-	-	-	-	-	-	-	-	-	3	93.0%	(100.0%)
Public Safety	-	28 371	-	-	-	-	-	-	-	-	-	-	3	79.6%	(100.0%)
Housing	-	340	-	-	-	-	-	-	-	-	-	-	150	84.0%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	2 211	3 892	-	8 136	-	21 091	954.0%	19 585	885.9%	52 704	2 383.9%	14 389	70.2%	36.1%
Planning and Development	-	2 105	-	-	51	-	6	.3%	-	-	57	2.7%	296	53.2%	(100.0%)
Road Transport	-	106	3 892	-	8 085	-	21 085	19 836.9%	19 585	18 425.2%	52 647	49 529.9%	14 093	70.4%	39.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 716	65	-	18	-	-	-	-	-	83	3.1%	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	2 716	65	-	18	-	-	-	-	-	83	3.1%	-	-	-
Other	-	62 904	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	330 345	330 345	92 327	27.9%	144 510	43.7%	74 536	22.6%	22 586	6.8%	333 958	101.1%	30 939	124.4%	(27.0%)
Property rates, penalties and collection charges	74 139	74 139	17 625	23.8%	12 926	17.4%	11 769	15.9%	10 114	13.6%	52 435	70.7%	10 082	83.3%	.3%
Service charges	8 663	8 663	2 563	29.6%	1 369	15.8%	1 304	15.1%	1 006	11.6%	6 243	72.1%	1 284	89.0%	(21.6%)
Other revenue	19 285	19 285	15 260	79.1%	15 573	80.7%	9 225	47.8%	11 465	59.5%	51 524	267.2%	19 573	400.9%	(41.4%)
Government - operating	141 750	141 750	46 490	32.8%	41 540	29.3%	37 857	26.7%	-	-	125 887	88.8%	-	96.7%	-
Government - capital	77 008	77 008	10 388	13.5%	73 102	94.9%	14 380	18.7%	-	-	97 870	127.1%	-	121.1%	-
Interest	9 500	9 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(232 186)	(232 186)	(61 794)	26.6%	(129 269)	55.7%	(92 183)	39.7%	(58 821)	25.3%	(342 066)	147.3%	(49 753)	149.6%	18.2%
Suppliers and employees	(227 011)	(227 011)	(61 685)	27.2%	(129 168)	56.9%	(92 090)	40.6%	(58 729)	25.9%	(341 671)	150.5%	(49 639)	150.6%	18.3%
Finance charges	(401)	(401)	(109)	27.2%	(101)	25.2%	(93)	23.2%	(91)	22.7%	(395)	98.4%	(114)	97.9%	(20.1%)
Transfers and grants	(4 774)	(4 774)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	98 159	98 159	30 533	31.1%	15 241	15.5%	(17 647)	(18.0%)	(36 235)	(36.9%)	(8 108)	(8.3%)	(18 814)	47.3%	92.6%
Cash Flow from Investing Activities															
Receipts	26 000	26 000	2 892	11.1%	-	-	2 662	10.2%	-	-	5 554	21.4%	-	-	-
Proceeds on disposal of PPE	-	-	2 892	-	-	-	2 662	-	-	-	5 554	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	26 000	26 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(23 052)	20.9%	(49 053)	44.5%	(16 817)	82.1%	37.1%
Capital assets	(110 194)	(110 194)	(6 835)	6.2%	(11 337)	10.3%	(7 829)	7.1%	(23 052)	20.9%	(49 053)	44.5%	(16 817)	82.1%	37.1%
Net Cash from/(used) Investing Activities	(84 194)	(84 194)	(3 943)	4.7%	(11 337)	13.5%	(5 167)	6.1%	(23 052)	27.4%	(43 499)	51.7%	(16 817)	96.4%	37.1%
Cash Flow from Financing Activities															
Receipts	-	-	18 000	-	11 000	-	10 000	-	17 870	-	56 870	-	18 759	-	(4.7%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	18 000	-	11 000	-	10 000	-	17 870	-	56 870	-	18 759	-	(4.7%)
Payments	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 266)	(1 266)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 266)	(1 266)	18 000	(1 421.3%)	11 000	(868.6%)	10 000	(789.6%)	17 870	(1 411.0%)	56 870	(4 490.6%)	18 759	(2 656.2%)	(4.7%)
Net Increase/(Decrease) in cash held	12 698	12 698	44 590	351.2%	14 904	117.4%	(12 815)	(100.9%)	(41 418)	(326.2%)	5 262	41.4%	(16 873)	(33.9%)	145.5%
Cash/cash equivalents at the year begin:	122 978	122 978	6 486	5.3%	51 076	41.5%	65 980	53.7%	53 165	43.2%	6 486	5.3%	23 205	4.7%	129.1%
Cash/cash equivalents at the year end:	135 676	135 676	51 076	37.6%	65 980	48.6%	53 165	39.2%	11 748	8.7%	11 748	8.7%	6 333	7.4%	85.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	142	.4%	1 470	4.5%	890	2.7%	29 894	92.3%	32 396	69.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	79	2.2%	232	6.6%	121	3.4%	3 074	87.7%	3 505	7.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	344	30.7%	50	4.5%	3	.3%	724	64.5%	1 122	2.4%	-	-	-	-
Interest on Arrear Debtor Accounts	2	-	44	.5%	19	.2%	8 741	99.3%	8 806	18.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(3 989)	(582.3%)	306	44.7%	206	30.1%	4 162	607.6%	685	1.5%	-	-	-	-
Total By Income Source	(3 422)	(7.4%)	2 103	4.5%	1 238	2.7%	46 595	100.2%	46 514	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(89)	(2.6%)	39	1.1%	61	1.8%	3 416	99.7%	3 427	7.4%	-	-	-	-
Commercial	(108)	(.6%)	257	1.5%	136	.8%	16 842	98.3%	17 126	36.8%	-	-	-	-
Households	(3 195)	(13.4%)	1 783	7.5%	1 003	4.2%	24 338	101.7%	23 929	51.4%	-	-	-	-
Other	(30)	(1.5%)	24	1.2%	39	1.9%	1 998	98.4%	2 031	4.4%	-	-	-	-
Total By Customer Group	(3 422)	(7.4%)	2 103	4.5%	1 238	2.7%	46 595	100.2%	46 514	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	27 723	100.0%	-	-	-	-	-	-	27 723	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	27 723	100.0%	-	-	-	-	-	-	27 723	100.0%

Contact Details

Municipal Manager	Mr Mandla Mabece	039 976 1202
Financial Manager	Ms Thanda Mhlongo	039 976 1202

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZUMBE (KZN213)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	145 984	147 833	47 906	32.8%	42 194	28.9%	34 642	23.4%	14 296	9.7%	139 037	94.1%	16 684	62.3%	(14.3%)
Property rates	4 158	4 158	5 763	138.6%	-	-	-	-	-	-	5 763	138.6%	-	139.2%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	32	32	8	25.2%	8	25.2%	8	25.2%	8	25.2%	32	100.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	9	-	-	-	9	-	28	-	(100.0%)
Rental of facilities and equipment	-	50	-	-	-	-	13	25.1%	9	17.1%	21	42.2%	-	-	(100.0%)
Interest earned - external investments	8 300	8 600	2 435	29.3%	2 472	29.8%	3 248	37.8%	3 281	38.2%	11 437	133.0%	2 532	96.4%	29.6%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	17	17	-	-	-	-	5	29.8%	5	29.7%	10	59.4%	-	-	(100.0%)
Transfers recognised - operational	133 027	134 177	39 515	29.7%	41 267	31.0%	30 812	23.0%	10 928	8.1%	122 522	91.3%	13 974	57.1%	(21.8%)
Other own revenue	450	800	184	40.9%	(1 553)	(345.2%)	547	68.4%	65	8.1%	(757)	(94.7%)	150	98.2%	(56.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	152 247	155 321	29 469	19.4%	25 357	16.7%	26 223	16.9%	42 400	27.3%	123 448	79.5%	67 543	91.5%	(37.2%)
Employee related costs	47 656	47 656	9 183	19.3%	11 014	23.1%	9 446	19.8%	9 382	19.7%	39 026	81.9%	8 663	89.0%	8.3%
Remuneration of councillors	13 294	13 294	3 291	24.8%	3 168	23.8%	3 487	26.2%	3 986	30.0%	13 932	104.8%	3 478	105.7%	14.6%
Debt impairment	396	396	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	20 814	20 814	-	-	-	-	-	-	-	-	-	-	21 613	139.4%	(100.0%)
Finance charges	234	234	-	-	-	-	-	-	-	-	-	-	1	.4%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	2 000	2 140	398	19.9%	524	26.2%	553	25.8%	632	29.5%	2 107	98.5%	551	34.3%	14.8%
Transfers and grants	12 800	13 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	55 054	56 838	16 553	30.1%	10 650	19.3%	12 736	22.4%	28 400	50.0%	68 338	120.2%	33 137	103.6%	(14.3%)
Loss on disposal of PPE	-	-	44	-	-	-	-	-	-	-	44	-	101	-	(100.0%)
Surplus/(Deficit)	(6 263)	(7 488)	18 437		16 837		8 419		(28 104)		15 589		(50 859)		
Transfers recognised - capital	40 991	42 050	22 109	53.9%	8 832	21.5%	5 384	12.8%	16 676	39.7%	53 001	126.0%	17 956	75.2%	(7.1%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	34 727	34 562	40 545		25 669		13 803		(11 428)		68 590		(32 904)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	34 727	34 562	40 545		25 669		13 803		(11 428)		68 590		(32 904)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	34 727	34 562	40 545		25 669		13 803		(11 428)		68 590		(32 904)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	34 727	34 562	40 545		25 669		13 803		(11 428)		68 590		(32 904)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	56 166	60 071	12 705	22.6%	8 686	15.5%	4 354	7.2%	17 710	29.5%	43 454	72.3%	19 797	96.2%	(10.5%)
National Government	40 991	60 071	12 705	31.0%	8 686	21.2%	4 354	7.2%	17 710	29.5%	43 454	72.3%	19 797	96.2%	(10.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	40 991	60 071	12 705	31.0%	8 686	21.2%	4 354	7.2%	17 710	29.5%	43 454	72.3%	19 797	96.2%	(10.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 175	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	56 166	60 071	12 705	22.6%	8 686	15.5%	4 354	7.2%	17 710	29.5%	43 454	72.3%	19 797	96.2%	(10.5%)
Governance and Administration	4 875	4 875	17	.4%	1 922	39.4%	335	6.9%	2 418	49.6%	4 691	96.2%	1 597	58.7%	51.4%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 875	4 875	17	.4%	1 922	39.4%	335	6.9%	2 418	49.6%	4 691	96.2%	1 597	58.7%	51.4%
Community and Public Safety	51 291	55 196	12 687	24.7%	6 764	13.2%	4 019	7.3%	15 292	27.7%	38 763	70.2%	18 201	99.6%	(16.0%)
Community & Social Services	51 291	55 196	12 687	24.7%	6 764	13.2%	4 019	7.3%	15 292	27.7%	38 763	70.2%	18 201	99.6%	(16.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	185 424	192 053	84 607	45.6%	61 513	33.2%	7 656	4.0%	3 376	1.8%	157 152	81.8%	2 572	79.2%	31.2%
Property rates, penalties and collection charges	2 619	4 158	104	4.0%	1 819	69.4%	460	11.1%	15	.4%	2 398	57.7%	-	79.0%	(100.0%)
Service charges	20	32	7	33.3%	7	33.3%	9	29.4%	-	-	23	71.3%	-	-	-
Other revenue	467	(470)	175	37.6%	(1 553)	(332.6%)	564	(120.1%)	79	(16.7%)	(735)	156.5%	88	126.6%	(10.3%)
Government - operating	131 396	134 111	53 882	41.0%	44 147	33.6%	325	.2%	-	-	98 354	73.3%	-	99.1%	-
Government - capital	42 622	45 622	28 000	65.7%	14 622	34.3%	3 000	6.6%	-	-	45 622	100.0%	-	47.6%	-
Interest	8 300	8 600	2 439	29.4%	2 472	29.8%	3 298	38.3%	3 282	38.2%	11 491	133.6%	2 485	112.0%	32.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(119 238)	(107 646)	(20 508)	17.2%	(25 357)	21.3%	(23 251)	21.6%	(42 400)	39.4%	(111 516)	103.6%	(43 473)	75.2%	(2.5%)
Suppliers and employees	(118 004)	(94 677)	(20 506)	17.4%	(24 429)	20.7%	(23 247)	24.6%	(42 398)	44.8%	(110 580)	116.8%	(43 392)	75.3%	(2.3%)
Finance charges	(234)	(19)	(2)	.8%	(1)	.2%	(4)	21.2%	(2)	11.6%	(9)	45.3%	(81)	53.4%	(97.3%)
Transfers and grants	(1 000)	(12 950)	-	-	(927)	92.7%	-	-	-	-	(927)	7.2%	-	-	-
Net Cash from/(used) Operating Activities	66 187	84 408	64 099	96.8%	36 157	54.6%	(15 595)	(18.5%)	(39 024)	(46.2%)	45 637	54.1%	(40 900)	84.2%	(4.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 166)	(60 071)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.2%	(17 710)	29.5%	(43 317)	72.1%	(19 567)	61.1%	(9.5%)
Capital assets	(56 166)	(60 071)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.2%	(17 710)	29.5%	(43 317)	72.1%	(19 567)	61.1%	(9.5%)
Net Cash from/(used) Investing Activities	(56 166)	(60 071)	(12 705)	22.6%	(8 548)	15.2%	(4 354)	7.2%	(17 710)	29.5%	(43 317)	72.1%	(19 567)	61.1%	(9.5%)
Cash Flow from Financing Activities															
Receipts	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 041	24 337	51 394	511.8%	27 609	275.0%	(19 949)	(82.0%)	(56 734)	(233.1%)	2 320	9.5%	(60 467)	127.3%	(6.2%)
Cash/cash equivalents at the year begin:	151 206	-	-	-	51 394	34.0%	79 002	-	59 054	-	-	-	112 410	-	(47.5%)
Cash/cash equivalents at the year end:	161 247	24 337	51 394	31.9%	79 002	49.0%	59 054	242.7%	2 320	9.5%	2 320	9.5%	51 943	34.4%	(95.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(15)	(.1%)	(2)	-	(751)	(6.3%)	12 684	106.4%	11 916	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	(15)	(.1%)	(2)	-	(751)	(6.3%)	12 684	106.4%	11 916	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	(739)	(10.6%)	7 711	110.6%	6 972	58.5%	-	-	-	-
Commercial	(15)	(.6%)	(2)	(.1%)	(12)	(.5%)	2 599	101.1%	2 569	21.6%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	2 374	100.0%	2 374	19.9%	-	-	-	-
Total By Customer Group	(15)	(.1%)	(2)	-	(751)	(6.3%)	12 684	106.4%	11 916	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Ms NC Mgijima	039 972 0005
Financial Manager	Mr Kushi Audan	039 972 0005

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMUZIWABANTU (KZN214)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	140 377	141 767	51 437	36.6%	21 000	15.0%	12 444	8.8%	33 743	23.8%	118 624	83.7%	22 738	99.0%	48.4%
Property rates	14 355	14 355	8 210	57.2%	3 576	24.9%	2 566	17.9%	2 693	18.8%	17 045	118.7%	2 306	103.4%	16.8%
Property rates - penalties and collection charges	428	778	297	69.4%	391	91.5%	208	26.7%	311	40.0%	1 207	155.2%	212	213.3%	46.6%
Service charges - electricity revenue	33 484	33 481	6 445	19.2%	9 631	28.8%	4 729	14.1%	7 578	22.6%	28 382	84.8%	7 558	88.0%	.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 138	2 126	510	23.8%	727	34.0%	542	25.5%	536	25.2%	2 314	108.8%	515	97.7%	4.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	154	153	32	20.9%	42	27.1%	35	22.9%	83	54.1%	192	125.3%	30	81.2%	180.4%
Interest earned - external investments	4 470	6 970	2 211	49.5%	3 676	82.2%	2 629	37.7%	2 746	39.4%	11 263	161.6%	2 762	188.5%	(.6%)
Interest earned - outstanding debtors	420	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	28	28	8	30.2%	5	17.9%	6	21.5%	3	9.2%	22	78.7%	7	111.5%	(62.3%)
Licences and permits	398	501	149	37.4%	141	35.4%	86	17.2%	118	23.5%	494	98.6%	112	122.0%	5.0%
Agency services	2 806	1 990	470	16.7%	566	20.2%	369	18.6%	376	18.9%	1 781	89.5%	399	66.3%	(5.7%)
Transfers recognised - operational	80 386	80 386	33 053	41.1%	1 458	1.8%	1 038	1.3%	18 648	23.2%	54 196	67.4%	4 853	95.7%	284.2%
Other own revenue	1 310	999	52	3.9%	788	60.1%	236	23.6%	652	65.3%	1 727	172.9%	3 985	168.3%	(83.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	137 814	143 673	32 510	23.6%	44 061	32.0%	24 881	17.3%	40 379	28.1%	141 832	98.7%	27 596	84.2%	46.3%
Employee related costs	49 407	49 407	9 857	20.0%	16 986	34.4%	10 589	21.4%	12 335	25.0%	49 767	100.7%	10 757	82.4%	14.7%
Remuneration of councillors	8 074	8 074	1 509	18.7%	2 213	27.4%	1 864	23.1%	1 870	23.2%	7 457	92.4%	1 508	93.4%	24.0%
Debt impairment	629	629	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 377	12 675	-	-	-	-	-	-	182	1.4%	182	1.4%	-	-	(100.0%)
Finance charges	-	685	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	30 629	30 246	9 050	29.5%	5 015	16.4%	5 265	17.4%	5 430	18.0%	24 761	81.9%	4 954	82.4%	9.6%
Other Materials	1 328	1 333	112	8.4%	477	35.9%	64	4.8%	196	14.7%	848	63.6%	301	77.9%	(35.0%)
Contracted services	3 019	3 239	734	24.3%	796	26.4%	928	28.7%	1 268	39.1%	3 725	115.0%	854	104.4%	48.6%
Transfers and grants	3 083	2 503	614	19.9%	535	17.4%	488	19.5%	1 472	58.8%	3 110	124.2%	52	35.8%	2 721.6%
Other expenditure	31 268	34 882	10 634	34.0%	18 038	57.7%	5 683	16.3%	17 627	50.5%	51 981	149.0%	9 171	113.3%	92.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 563	(1 906)	18 927		(23 061)		(12 437)		(6 636)		(23 207)		(4 858)		
Transfers recognised - capital	24 275	24 275	-	-	-	-	3	-	-	-	3	-	2 390	75.5%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 838	22 369	18 927		(23 061)		(12 434)		(6 636)		(23 204)		(2 469)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 838	22 369	18 927		(23 061)		(12 434)		(6 636)		(23 204)		(2 469)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 838	22 369	18 927		(23 061)		(12 434)		(6 636)		(23 204)		(2 469)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 838	22 369	18 927		(23 061)		(12 434)		(6 636)		(23 204)		(2 469)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	46 257	35 348	7 821	16.9%	4 686	10.1%	6 082	17.2%	15 351	43.4%	33 940	96.0%	13 433	77.3%	14.3%
National Government	21 161	21 161	7 821	37.0%	4 928	23.3%	6 083	28.7%	15 351	72.5%	34 184	161.5%	11 934	123.6%	28.6%
Provincial Government	2 000	2 350	-	-	-	-	-	-	-	-	-	-	690	-	(100.0%)
District Municipality	-	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 161	23 711	7 821	33.8%	4 928	21.3%	6 083	25.7%	15 351	64.7%	34 184	144.2%	12 624	126.0%	21.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	23 096	11 637	-	-	(242)	(1.0%)	-	-	-	-	(242)	(2.1%)	809	5.5%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	(1)	-	-	-	(1)	-	-	-	-
Capital Expenditure Standard Classification	46 257	35 348	7 821	16.9%	4 686	10.1%	6 082	17.2%	15 351	43.4%	33 940	96.0%	13 433	77.3%	14.3%
Governance and Administration	200	2 170	1 856	928.0%	(1 712)	(856.2%)	17	.8%	1 514	69.8%	1 675	77.2%	1 016	44.7%	49.0%
Executive & Council	-	-	1 559	-	(1 559)	-	-	-	-	-	0	-	780	39.9%	(100.0%)
Budget & Treasury Office	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	200	670	297	148.4%	(153)	(76.7%)	17	2.6%	1 514	226.0%	1 675	250.0%	236	53.3%	540.4%
Community and Public Safety	2 000	2 204	288	14.4%	(287)	(14.3%)	94	4.3%	555	25.2%	650	29.5%	123	11.2%	349.2%
Community & Social Services	2 000	2 204	288	14.4%	(287)	(14.3%)	94	4.3%	555	25.2%	650	29.5%	123	20.4%	349.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	41 557	18 755	4 813	11.6%	(309)	(.7%)	1 247	6.7%	7 092	37.8%	12 843	68.5%	8 690	70.0%	(18.4%)
Planning and Development	20 369	18 755	-	-	175	.9%	228	1.2%	2 181	11.6%	2 585	13.8%	399	92.3%	447.1%
Road Transport	21 188	-	4 813	22.7%	(484)	(2.3%)	1 019	-	4 910	-	10 258	-	8 291	69.6%	(40.8%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	500	12 219	578	115.5%	7 282	1 456.4%	4 723	38.6%	6 191	50.7%	18 773	153.6%	3 603	276.4%	71.8%
Electricity	500	900	383	76.6%	(369)	(73.7%)	26	2.9%	231	25.7%	272	30.2%	903	31.1%	(74.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	11 319	194	-	7 650	-	4 696	41.5%	5 960	52.7%	18 501	163.4%	2 700	4 409.6%	120.7%
Other	2 000	-	288	14.4%	(288)	(14.4%)	-	-	-	-	(0)	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	158 030	158 988	63 815	40.4%	98 893	62.6%	40 664	25.6%	66 840	42.0%	270 212	170.0%	79 664	207.1%	(16.1%)
Property rates, penalties and collection charges	13 009	13 009	6 234	47.9%	3 750	28.8%	2 719	20.9%	3 217	24.7%	15 921	122.4%	2 409	117.9%	33.5%
Service charges	31 356	31 348	7 010	22.4%	7 168	22.9%	5 394	17.2%	6 415	20.5%	25 988	82.9%	8 055	98.9%	(20.4%)
Other revenue	4 535	2 999	45 935	1 012.9%	66 787	1 472.7%	10 550	351.8%	54 461	1 815.8%	177 733	5 925.8%	66 127	8 132.9%	(17.6%)
Government - operating	80 386	80 386	2 425	3.0%	17 512	21.8%	19 431	24.2%	-	-	39 368	49.0%	311	89.6%	(100.0%)
Government - capital	24 275	24 275	-	-	-	-	-	-	-	-	-	-	-	104.6%	-
Interest	4 469	6 970	2 211	49.5%	3 676	82.3%	2 569	36.9%	2 746	39.4%	11 202	160.7%	2 762	188.5%	(.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(121 062)	(125 560)	(64 114)	53.0%	(82 426)	68.1%	(44 815)	35.7%	(56 850)	45.3%	(248 205)	197.7%	(79 297)	235.6%	(28.3%)
Suppliers and employees	(119 981)	(124 479)	(63 383)	52.8%	(81 891)	68.3%	(44 353)	35.6%	(55 378)	44.5%	(245 004)	196.8%	(78 843)	236.3%	(29.8%)
Finance charges	(686)	(685)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(395)	(396)	(731)	185.1%	(535)	135.4%	(462)	116.7%	(1 473)	371.8%	(3 201)	808.2%	(454)	437.9%	224.4%
Net Cash from/(used) Operating Activities	36 968	33 428	(299)	(.8%)	16 467	44.5%	(4 151)	(12.4%)	9 990	29.9%	22 007	65.8%	368	104.7%	2 618.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(46 252)	(35 348)	(7 821)	16.9%	(5 310)	11.5%	(6 082)	17.2%	(20 212)	57.2%	(39 425)	111.5%	(15 314)	82.6%	32.0%
Capital assets	(46 252)	(35 348)	(7 821)	16.9%	(5 310)	11.5%	(6 082)	17.2%	(20 212)	57.2%	(39 425)	111.5%	(15 314)	82.6%	32.0%
Net Cash from/(used) Investing Activities	(46 252)	(35 348)	(7 821)	16.9%	(5 310)	11.5%	(6 082)	17.2%	(20 212)	57.2%	(39 425)	111.5%	(15 314)	82.6%	32.0%
Cash Flow from Financing Activities															
Receipts	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	28	28	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(39)	(39)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(11)	(11)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(9 295)	(1 931)	(8 120)	87.4%	11 157	(120.0%)	(10 233)	529.8%	(10 222)	529.3%	(17 418)	901.9%	(14 946)	(148.4%)	(31.6%)
Cash/cash equivalents at the year begin:	73 900	110 840	9 221	12.5%	1 101	1.5%	12 258	11.1%	2 025	1.8%	9 221	8.3%	24 167	5.8%	(91.6%)
Cash/cash equivalents at the year end:	64 605	108 909	1 101	1.7%	12 258	19.0%	2 025	1.9%	(8 197)	(7.5%)	(8 197)	(7.5%)	9 221	12.5%	(188.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 496	47.2%	955	30.1%	201	6.3%	519	16.4%	3 170	21.0%	145	4.6%	-	-
Receivables from Non-exchange Transactions - Property Rates	888	10.6%	521	6.2%	405	4.8%	6 565	78.3%	8 379	55.4%	6 025	71.9%	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	167	28.5%	87	14.9%	55	9.5%	276	47.1%	586	3.9%	180	30.7%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	107	3.6%	103	3.4%	100	3.3%	2 681	89.7%	2 991	19.8%	2 189	73.2%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	47	-	-	-
Other	-	-	-	-	-	-	0	100.0%	0	-	-	-	-	-
Total By Income Source	2 658	17.6%	1 666	11.0%	761	5.0%	10 042	66.4%	15 127	100.0%	8 586	56.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	128	3.8%	350	10.3%	184	5.4%	2 738	80.5%	3 401	22.5%	1 692	49.8%	-	-
Commercial	1 217	29.5%	439	10.7%	186	4.5%	2 280	55.3%	4 121	27.2%	1 897	46.0%	-	-
Households	1 313	17.3%	876	11.5%	391	5.1%	5 024	66.1%	7 604	50.3%	4 997	65.7%	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	2 658	17.6%	1 666	11.0%	761	5.0%	10 042	66.4%	15 127	100.0%	8 586	56.8%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S Mbhele (Sazi)	039 433 2811
Financial Manager	Mr T Mhlongo	039 433 1301

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RAY NKONYENI (KZN216)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	837 225	837 225	219 157	26.2%	189 504	22.6%	221 666	26.5%	134 046	16.0%	764 373	91.3%	106 446	128.2%	25.9%
Property rates	345 110	345 110	58 497	17.0%	95 210	27.6%	99 930	29.0%	31 862	9.2%	285 500	82.7%	58 800	135.0%	(45.8%)
Property rates - penalties and collection charges	164	164	24	14.6%	35	21.3%	34	20.5%	26	15.9%	119	72.3%	47	115.3%	(45.1%)
Service charges - electricity revenue	122 889	122 889	28 260	23.0%	18 061	14.7%	30 444	24.8%	17 830	14.5%	94 595	77.0%	-	89.5%	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	16 987	-	8 138	-	12 100	-	4 011	-	41 235	-	-	81.5%	(100.0%)
Service charges - other	60 648	60 648	228	.4%	15 551	25.6%	-	-	-	-	15 779	26.0%	25 920	-	(100.0%)
Rental of facilities and equipment	3 384	3 384	632	18.7%	1 634	48.3%	449	13.3%	529	15.6%	3 243	95.9%	521	131.4%	1.5%
Interest earned - external investments	6 822	6 822	547	8.0%	1 578	23.1%	1 276	18.7%	1 072	15.7%	4 473	65.6%	765	105.1%	40.1%
Interest earned - outstanding debtors	10 485	10 485	2 688	25.6%	2 980	28.4%	3 510	33.5%	2 144	20.5%	11 323	108.0%	1 766	111.2%	21.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 494	10 494	5 317	50.7%	4 031	38.4%	3 346	31.9%	2 324	22.1%	15 017	143.1%	2 693	166.3%	(13.7%)
Licences and permits	13 092	13 092	1 139	8.7%	1 865	14.2%	2 609	19.9%	1 683	12.9%	7 296	55.7%	2 420	68.6%	(30.5%)
Agency services	49	49	1 325	2 679.9%	447	903.8%	-	-	-	-	1 771	3 583.7%	17	8 100.6%	(100.0%)
Transfers recognised - operational	200 962	200 962	-	-	38 059	18.9%	60 056	29.9%	67 780	33.7%	165 895	82.6%	7 840	134.4%	764.6%
Other own revenue	60 358	60 358	103 515	171.5%	1 914	3.2%	7 914	13.1%	4 784	7.9%	118 127	195.7%	5 657	145.3%	(15.4%)
Gains on disposal of PPE	2 768	2 768	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	836 394	836 394	169 911	20.3%	173 348	20.7%	186 889	22.3%	123 027	14.7%	653 175	78.1%	168 048	110.3%	(26.8%)
Employee related costs	337 347	337 347	81 048	24.0%	82 917	24.6%	82 248	24.4%	56 361	16.7%	302 575	89.7%	73 882	116.9%	(23.7%)
Remuneration of councillors	25 448	25 448	4 936	19.4%	6 012	23.6%	6 335	24.9%	4 475	17.6%	21 757	85.5%	4 990	116.6%	(10.3%)
Debt impairment	682	682	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	70 058	70 058	-	-	-	-	-	-	-	-	-	-	12 621	101.5%	(100.0%)
Finance charges	4 373	4 373	-	-	1 875	42.9%	-	-	-	-	1 875	42.9%	4 061	132.4%	(100.0%)
Bulk purchases	86 712	86 712	29 593	34.1%	12 694	14.6%	20 548	23.7%	12 733	14.7%	75 567	87.1%	18 721	111.8%	(32.0%)
Other Materials	50 167	50 167	-	-	11 222	22.4%	14 976	29.9%	12 805	25.5%	39 003	77.7%	9 390	70.2%	36.4%
Contracted services	38 179	38 179	2 389	6.3%	6 684	17.5%	5 592	14.6%	4 408	11.5%	19 073	50.0%	6 620	103.9%	(33.4%)
Transfers and grants	10 393	10 393	311	3.0%	1 696	16.3%	4 795	46.1%	6 635	63.8%	13 437	129.3%	693	101.7%	857.6%
Other expenditure	213 035	213 035	51 027	24.0%	50 248	23.6%	52 395	24.6%	25 610	12.0%	179 281	84.2%	37 069	116.3%	(30.9%)
Loss on disposal of PPE	-	-	608	-	-	-	-	-	-	-	608	-	-	-	-
Surplus/(Deficit)	831	831	49 246		16 156		34 777		11 019		111 197		(61 602)		
Transfers recognised - capital	121 838	121 838	-	-	-	-	-	-	-	-	-	-	-	16.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	122 668	122 668	49 246		16 156		34 777		11 019		111 197		(61 602)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	122 668	122 668	49 246		16 156		34 777		11 019		111 197		(61 602)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	122 668	122 668	49 246		16 156		34 777		11 019		111 197		(61 602)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	122 668	122 668	49 246		16 156		34 777		11 019		111 197		(61 602)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	23 620	16.1%	64 529	44.1%	28 774	61.4%	(17.9%)
National Government	57 817	57 817	5 170	8.9%	8 508	14.7%	9 119	15.8%	17 429	30.1%	40 227	69.6%	17 256	71.9%	1.0%
Provincial Government	68 682	68 682	935	1.4%	2 609	3.8%	4 233	6.2%	2 795	4.1%	10 573	15.4%	4 207	48.9%	(33.6%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	126 498	126 498	6 105	4.8%	11 117	8.8%	13 353	10.6%	20 224	16.0%	50 799	40.2%	21 463	60.5%	(5.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	19	-	(100.0%)
Internally generated funds	19 930	19 930	445	2.2%	6 298	31.6%	3 255	16.3%	3 396	17.0%	13 395	67.2%	7 291	63.3%	(53.4%)
Public contributions and donations	-	-	-	-	335	-	-	-	-	-	335	-	-	-	-
Capital Expenditure Standard Classification	146 428	146 428	6 551	4.5%	17 751	12.1%	16 608	11.3%	23 620	16.1%	64 529	44.1%	28 774	61.4%	(17.9%)
Governance and Administration	20 171	20 171	6 550	32.5%	17 640	87.5%	16 608	82.3%	23 531	116.7%	64 329	318.9%	28 419	64.8%	(17.2%)
Executive & Council	18 780	18 780	6 550	34.9%	17 640	93.9%	16 348	87.0%	23 476	125.0%	64 015	340.9%	27 971	64.4%	(16.1%)
Budget & Treasury Office	400	400	-	-	-	-	-	-	-	-	-	-	8	98.4%	(100.0%)
Corporate Services	991	991	-	-	-	-	260	26.2%	54	5.5%	314	31.7%	441	111.0%	(87.7%)
Community and Public Safety	75 843	75 843	1	-	111	.1%	-	-	-	-	111	.1%	49	15.4%	(100.0%)
Community & Social Services	11 741	11 741	1	-	-	-	-	-	-	-	1	-	17	14.8%	(100.0%)
Sport And Recreation	8 606	8 606	-	-	1	-	-	-	-	-	1	-	-	-	-
Public Safety	2 814	2 814	-	-	109	3.9%	-	-	-	-	109	3.9%	23	10.9%	(100.0%)
Housing	52 681	52 681	-	-	-	-	-	-	-	-	-	-	5	51.4%	(100.0%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	5	93.1%	(100.0%)
Economic and Environmental Services	46 385	46 385	-	-	-	-	-	-	50	.1%	50	.1%	83	7.9%	(40.2%)
Planning and Development	10 502	10 502	-	-	-	-	-	-	-	-	-	-	64	27.2%	(100.0%)
Road Transport	35 883	35 883	-	-	-	-	-	-	50	.1%	50	.1%	19	2.7%	159.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	4 030	4 030	-	-	-	-	-	-	39	1.0%	39	1.0%	23	12.1%	71.1%
Electricity	4 030	4 030	-	-	-	-	-	-	-	-	-	-	-	2.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	39	-	39	-	-	9.5%	(100.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	23	19.4%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	200	66.7%	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	913 720	849 843	200 504	21.9%	192 498	21.1%	221 663	26.1%	92 989	10.9%	707 654	83.3%	-	44.5%	(100.0%)
Property rates, penalties and collection charges	327 544	327 835	66 216	20.2%	98 267	30.0%	99 964	30.5%	58 932	18.0%	323 379	98.6%	-	61.8%	(100.0%)
Service charges	174 359	160 915	45 307	26.0%	40 993	23.5%	41 683	25.9%	26 441	16.4%	154 424	96.0%	-	41.2%	(100.0%)
Other revenue	77 913	68 033	56 294	72.3%	9 952	12.8%	15 177	22.3%	6 544	9.6%	87 968	129.3%	-	54.5%	(100.0%)
Government - operating	200 962	202 662	29 376	14.6%	38 727	19.3%	60 052	29.6%	-	-	128 156	63.2%	-	38.2%	-
Government - capital	121 838	82 280	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest	11 104	8 117	3 311	29.8%	4 559	41.1%	4 786	59.0%	1 072	13.2%	13 727	169.1%	-	77.3%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(739 742)	(721 697)	72 805	(9.8%)	(60 789)	8.2%	(187 895)	26.0%	(129 332)	17.9%	(305 211)	42.3%	-	(18.5%)	(100.0%)
Suppliers and employees	(725 860)	(708 258)	72 718	(10.0%)	(62 325)	8.6%	(182 107)	25.7%	(128 819)	18.2%	(300 534)	42.4%	-	(18.9%)	(100.0%)
Finance charges	(4 373)	(4 086)	-	-	1 875	(42.9%)	(82)	2.0%	-	-	1 793	(43.9%)	-	45.1%	-
Transfers and grants	(9 509)	(9 354)	87	(.9%)	(339)	3.6%	(5 705)	61.0%	(512)	5.5%	(6 469)	69.2%	-	(32.1%)	(100.0%)
Net Cash from/(used) Operating Activities	173 977	128 145	273 310	157.1%	131 708	75.7%	33 768	26.4%	(36 342)	(28.4%)	402 444	314.1%	-	445.2%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(146 428)	(145 645)	-	-	-	-	-	-	(22 869)	15.7%	(22 869)	15.7%	-	.1%	(100.0%)
Capital assets	(146 428)	(145 645)	-	-	-	-	-	-	(22 869)	15.7%	(22 869)	15.7%	-	.1%	(100.0%)
Net Cash from/(used) Investing Activities	(146 428)	(145 645)	-	-	-	-	-	-	(22 869)	15.7%	(22 869)	15.7%	-	5.8%	(100.0%)
Cash Flow from Financing Activities															
Receipts	800	800	-	-	-	-	-	-	-	-	-	-	-	3 062.7%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	800	800	-	-	-	-	-	-	-	-	-	-	-	2 372.3%	-
Payments	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	-	-	(467.0%)	-
Repayment of borrowing	(7 046)	(7 046)	-	-	-	-	-	-	-	-	-	-	-	(467.0%)	-
Net Cash from/(used) Financing Activities	(6 246)	(6 246)	-	-	-	-	-	-	-	-	-	-	-	(962.1%)	-
Net Increase/(Decrease) in cash held	21 303	(23 746)	273 310	1 283.0%	131 708	618.3%	33 768	(142.2%)	(59 211)	249.3%	379 575	(1 598.5%)	-	(1 528.2%)	(100.0%)
Cash/cash equivalents at the year begin:	82 603	119 051	87 142	105.5%	360 451	436.4%	492 160	413.4%	525 928	441.8%	87 142	73.2%	592 128	100.0%	(11.2%)
Cash/cash equivalents at the year end:	103 906	95 305	360 451	346.9%	492 160	473.7%	525 928	551.8%	466 717	489.7%	466 717	489.7%	592 128	1 002.1%	(21.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	68	27.1%	17	7.0%	6	2.4%	159	63.5%	250	.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	9 748	67.9%	1 711	11.9%	325	2.3%	2 568	17.9%	14 352	7.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	350	.3%	177	.2%	6 502	6.4%	94 391	93.1%	101 419	54.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	12	.1%	-	-	1 024	6.0%	15 988	93.9%	17 023	9.2%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 076	3.3%	1 058	3.2%	1 026	3.1%	29 477	90.3%	32 637	17.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 982	10.1%	565	2.9%	395	2.0%	16 625	85.0%	19 566	10.6%	-	-	-	-
Total By Income Source	13 236	7.1%	3 528	1.9%	9 277	5.0%	159 208	85.9%	185 248	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 062	23.7%	85	1.9%	99	2.2%	3 229	72.2%	4 475	2.4%	-	-	-	-
Commercial	5 951	24.1%	991	4.0%	1 276	5.2%	16 496	66.7%	24 714	13.3%	-	-	-	-
Households	4 943	3.5%	2 141	1.5%	7 572	5.4%	125 115	89.5%	139 771	75.5%	-	-	-	-
Other	1 278	7.8%	311	1.9%	330	2.0%	14 368	88.2%	16 288	8.8%	-	-	-	-
Total By Customer Group	13 236	7.1%	3 528	1.9%	9 277	5.0%	159 208	85.9%	185 248	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 334	100.0%	-	-	-	-	-	-	13 334	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 334	100.0%	-	-	-	-	-	-	13 334	100.0%

Contact Details

Municipal Manager	Mr Maxwell Sihle Mbili	039 688 2021
Financial Manager	Ms N QGOLA	039 312 8302

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UGU (DC21)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	914 506	932 345	268 631	29.4%	264 501	28.9%	133 124	14.3%	199 085	21.4%	865 342	92.8%	293 738	95.3%	(32.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	361 387	361 387	62 028	17.2%	62 302	17.2%	57 916	16.0%	105 312	29.1%	287 558	79.6%	42 452	60.3%	148.1%
Service charges - sanitation revenue	112 281	112 281	27 121	24.2%	27 268	24.3%	27 428	24.4%	23 002	20.5%	104 819	93.4%	25 745	102.9%	(10.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 249	1 149	323	25.9%	387	31.0%	197	17.1%	1 429	124.4%	2 336	203.3%	(65)	68.2%	(2 289.6%)
Interest earned - external investments	15 568	16 433	4 869	31.3%	3 261	20.9%	6 999	42.6%	7 117	43.3%	22 246	135.4%	11 567	136.5%	(38.5%)
Interest earned - outstanding debtors	3 802	3 802	847	22.3%	344	9.1%	1 849	48.6%	981	25.8%	4 021	105.8%	898	117.8%	9.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	408 662	421 978	172 284	42.2%	165 970	40.6%	35 001	8.3%	56 473	13.4%	429 729	101.8%	198 744	126.8%	(71.6%)
Other own revenue	11 558	15 316	1 159	10.0%	4 970	43.0%	3 734	24.4%	4 770	31.1%	14 633	95.5%	14 397	62.9%	(66.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	912 263	928 221	226 089	24.8%	253 876	27.8%	250 860	27.0%	339 399	36.6%	1 070 224	115.3%	218 379	96.4%	55.4%
Employee related costs	332 850	338 926	89 455	26.9%	73 940	22.2%	88 723	26.2%	80 153	23.6%	332 270	98.0%	82 760	101.2%	(3.1%)
Remuneration of councillors	11 874	11 054	2 151	18.1%	2 323	19.6%	2 256	20.4%	2 620	23.7%	9 349	84.6%	2 348	81.0%	11.6%
Debt impairment	38 159	33 609	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	123 604	128 645	46 708	37.8%	51 862	42.0%	57 320	44.6%	59 020	45.9%	214 910	167.1%	43 886	161.8%	34.5%
Finance charges	15 776	11 001	3 317	21.0%	15 001	95.1%	2 800	25.5%	1 796	16.3%	22 914	208.3%	(3 839)	6.6%	(146.8%)
Bulk purchases	81 468	78 859	12 505	15.4%	19 671	24.1%	18 143	23.0%	19 352	24.5%	69 672	88.4%	20 209	90.3%	(4.2%)
Other Materials	8 700	8 535	788	9.1%	1 219	14.0%	1 658	19.4%	2 006	23.5%	5 671	66.4%	4 867	88.9%	(58.8%)
Contracted services	29 683	36 965	4 984	16.8%	6 476	21.8%	11 993	32.4%	13 885	37.6%	37 337	101.0%	1 951	89.0%	611.8%
Transfers and grants	40 028	17 438	13 003	32.5%	36 374	90.9%	14 156	81.2%	(39 769)	(228.1%)	23 763	136.3%	14 016	60.7%	(383.7%)
Other expenditure	230 121	263 189	53 179	23.1%	47 010	20.4%	53 813	20.4%	200 336	76.1%	354 337	134.6%	52 183	91.8%	283.9%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 243	4 124	42 543		10 625		(117 735)		(140 314)		(204 882)		75 359		
Transfers recognised - capital	310 862	299 108	51 512	16.6%	80 829	26.0%	37 140	12.4%	143 064	47.8%	312 545	104.5%	107 118	96.5%	33.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	313 105	303 231	94 054		91 454		(80 595)		2 750		107 663		182 477		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	313 105	303 231	94 054		91 454		(80 595)		2 750		107 663		182 477		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	313 105	303 231	94 054		91 454		(80 595)		2 750		107 663		182 477		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	313 105	303 231	94 054		91 454		(80 595)		2 750		107 663		182 477		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	369 147	349 233	44 528	12.1%	71 788	19.4%	62 990	18.0%	150 143	43.0%	329 449	94.3%	158 843	83.4%	(5.5%)
National Government	310 862	299 108	44 351	14.3%	68 792	22.1%	58 293	19.5%	119 874	40.1%	291 310	97.4%	133 195	87.5%	(10.0%)
Provincial Government	-	-	-	-	-	-	-	-	1 874	-	1 874	-	5 588	111.8%	(66.5%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	310 862	299 108	44 351	14.3%	68 792	22.1%	58 293	19.5%	121 748	40.7%	293 184	98.0%	138 782	87.8%	(12.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	58 285	50 126	177	.3%	2 996	5.1%	4 697	9.4%	28 395	56.6%	36 265	72.3%	20 060	52.4%	41.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	369 147	349 233	44 528	12.1%	71 788	19.4%	62 990	18.0%	150 143	43.0%	329 449	94.3%	158 843	83.4%	(5.5%)
Governance and Administration	46 695	41 976	70	.1%	2 922	6.3%	4 653	11.1%	26 880	64.0%	34 525	82.2%	18 138	92.7%	48.2%
Executive & Council	2 640	2 453	-	-	619	23.4%	-	-	446	18.2%	1 065	43.4%	26	93.6%	1 650.1%
Budget & Treasury Office	15 000	7 085	-	-	1 665	11.1%	-	-	4 506	63.6%	6 171	87.1%	228	48.7%	1 878.3%
Corporate Services	29 055	32 437	70	.2%	638	2.2%	4 653	14.3%	21 928	67.6%	27 289	84.1%	17 884	93.5%	22.6%
Community and Public Safety	1 000	6 000	-	-	-	-	877	14.6%	1 874	31.2%	2 751	45.9%	5 588	86.0%	(66.5%)
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	1 000	6 000	-	-	-	-	877	14.6%	1 874	31.2%	2 751	45.9%	5 588	86.0%	(66.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	590	650	107	18.2%	74	12.5%	44	6.8%	304	46.7%	528	81.3%	2	13.6%	18 184.2%
Planning and Development	590	355	107	18.2%	74	12.5%	44	12.4%	27	7.7%	252	71.0%	2	13.6%	1 542.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	295	-	-	-	-	-	-	276	93.7%	276	93.7%	-	-	(100.0%)
Trading Services	320 862	300 608	44 351	13.8%	68 792	21.4%	57 416	19.1%	121 086	40.3%	291 644	97.0%	135 116	83.0%	(10.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	248 097	252 175	36 672	14.8%	62 676	25.3%	49 405	19.6%	106 279	42.1%	255 033	101.1%	116 959	83.0%	(9.1%)
Waste Water Management	72 765	48 432	7 678	10.6%	6 116	8.4%	8 011	16.5%	14 806	30.6%	36 612	75.6%	18 157	83.0%	(18.5%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	1 163 754	1 170 231	372 514	32.0%	334 283	28.7%	171 576	14.7%	389 983	33.3%	1 268 355	108.4%	97 389	92.8%	300.4%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	412 091	412 091	72 980	17.7%	76 737	18.6%	74 775	18.1%	135 123	32.8%	359 615	87.3%	79 736	78.7%	69.5%
Other revenue	12 785	16 465	16 636	130.1%	10 581	82.8%	18 664	113.4%	6 853	41.6%	52 733	320.3%	12 633	174.3%	(45.8%)
Government - operating	408 662	421 978	163 460	40.0%	121 338	29.7%	20 901	5.0%	113 162	26.8%	418 861	99.3%	986	96.1%	11 382.0%
Government - capital	310 862	299 462	118 352	38.1%	122 616	39.4%	48 197	16.1%	126 593	42.3%	415 758	138.8%	2 200	102.2%	5 654.2%
Interest	19 356	20 234	1 085	5.6%	3 011	15.6%	9 039	44.7%	8 253	40.8%	21 388	105.7%	1 834	31.5%	350.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(673 646)	(799 432)	(186 744)	27.7%	(238 876)	35.5%	(77 635)	9.7%	(489 933)	61.3%	(993 190)	124.2%	(146 385)	84.6%	234.7%
Suppliers and employees	(620 843)	(770 994)	(174 635)	28.1%	(201 509)	32.5%	(74 123)	9.6%	(401 901)	52.1%	(852 167)	110.5%	(127 390)	91.3%	215.5%
Finance charges	(15 776)	(11 000)	(3 170)	20.1%	(15 385)	97.5%	10 401	(94.6%)	(1 767)	16.1%	(9 920)	90.2%	(3 479)	59.2%	(49.2%)
Transfers and grants	(37 028)	(17 438)	(8 940)	24.1%	(21 983)	59.4%	(13 914)	79.8%	(86 266)	494.7%	(131 102)	751.8%	(15 516)	45.3%	456.0%
Net Cash from/(used) Operating Activities	490 109	370 798	185 769	37.9%	95 407	19.5%	93 941	25.3%	(99 951)	(27.0%)	275 166	74.2%	(48 997)	106.5%	104.0%
Cash Flow from Investing Activities															
Receipts	95	-	-	-	4	3.7%	5	-	(8)	-	0	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	150	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	95	(150)	-	-	4	3.7%	5	(3.3%)	(8)	5.6%	0	(.1%)	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(136 308)	39.0%	(347 987)	99.6%	(160 798)	95.1%	(15.2%)
Capital assets	(369 147)	(349 233)	(75 812)	20.5%	(72 834)	19.7%	(63 034)	18.0%	(136 308)	39.0%	(347 987)	99.6%	(160 798)	95.1%	(15.2%)
Net Cash from/(used) Investing Activities	(369 052)	(349 233)	(75 812)	20.5%	(72 830)	19.7%	(63 029)	18.0%	(136 316)	39.0%	(347 987)	99.6%	(160 798)	99.9%	(15.2%)
Cash Flow from Financing Activities															
Receipts	421	273	69	16.5%	93	22.2%	49	17.9%	13	4.9%	225	82.4%	367	55.9%	(96.4%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	421	273	69	16.5%	93	22.2%	49	17.9%	13	4.9%	225	82.4%	367	55.9%	(96.4%)
Payments	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(4 120)	25.3%	(19 080)	117.0%	(4 611)	97.6%	(10.6%)
Repayment of borrowing	(18 277)	(16 302)	(5 505)	30.1%	(3 664)	20.0%	(5 790)	35.5%	(4 120)	25.3%	(19 080)	117.0%	(4 611)	97.6%	(10.6%)
Net Cash from/(used) Financing Activities	(17 857)	(16 029)	(5 436)	30.4%	(3 571)	20.0%	(5 742)	35.8%	(4 107)	25.6%	(18 855)	117.6%	(4 244)	99.9%	(3.2%)
Net Increase/(Decrease) in cash held	103 200	5 536	104 522	101.3%	19 006	18.4%	25 170	454.6%	(240 374)	(4 341.8%)	(91 677)	(1 655.9%)	(214 039)	444.4%	12.3%
Cash/cash equivalents at the year begin:	263 709	276 261	276 261	104.8%	380 782	144.4%	399 788	144.7%	424 958	153.8%	276 261	100.0%	450 491	80.3%	(5.7%)
Cash/cash equivalents at the year end:	366 909	281 797	380 782	103.8%	399 788	109.0%	424 958	150.8%	184 584	65.5%	184 584	65.5%	236 452	92.7%	(21.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	25 917	9.4%	13 028	4.7%	14 143	5.1%	223 710	80.8%	276 797	83.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	10 781	20.6%	3 073	5.9%	3 039	5.8%	35 437	67.7%	52 331	15.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	66	7.6%	799	92.4%	865	.3%	-	-	-	-
Total By Income Source	36 698	11.1%	16 101	4.9%	17 248	5.2%	259 946	78.8%	329 993	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	4 006	23.9%	1 343	8.0%	1 160	6.9%	10 257	61.2%	16 765	5.1%	-	-	-	-
Commercial	10 781	20.6%	3 073	5.9%	3 039	5.8%	35 437	67.7%	52 331	15.9%	-	-	-	-
Households	21 911	8.4%	11 685	4.5%	12 983	5.0%	213 452	82.1%	260 032	78.8%	-	-	-	-
Other	-	-	-	-	66	7.6%	799	92.4%	865	.3%	-	-	-	-
Total By Customer Group	36 698	11.1%	16 101	4.9%	17 248	5.2%	259 946	78.8%	329 993	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	7 903	100.0%	-	-	-	-	-	-	7 903	33.8%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	8 270	100.0%	-	-	-	-	-	-	8 270	35.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 839	39.2%	2 370	32.8%	1 057	14.6%	969	13.4%	7 235	30.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	19 012	81.2%	2 370	10.1%	1 057	4.5%	969	4.1%	23 408	100.0%

Contact Details

Municipal Manager	Mr D D Naidoo	039 688 5702
Financial Manager	Ms Sibongile Mbili	039 688 5707

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMSHWATHI (KZN221)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	138 447	136 869	49 611	35.8%	40 205	29.0%	34 537	25.2%	10 340	7.6%	134 693	98.4%	9 390	98.5%	10.1%
Property rates	28 000	28 885	7 056	25.2%	7 012	25.0%	7 225	25.0%	7 249	25.1%	28 542	98.8%	6 633	96.7%	9.3%
Property rates - penalties and collection charges	1 500	1 250	255	17.0%	383	25.6%	277	22.1%	356	28.5%	1 272	101.7%	656	79.9%	(45.7%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 850	1 850	477	25.8%	479	25.9%	481	26.0%	485	26.2%	1 923	103.9%	448	97.6%	8.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Rental of facilities and equipment	500	450	131	26.3%	129	25.9%	159	35.3%	175	38.8%	594	132.0%	123	102.3%	41.7%
Interest earned - external investments	1 200	1 200	310	25.8%	310	25.8%	222	18.5%	323	26.9%	1 165	97.1%	-	74.2%	(100.0%)
Interest earned - outstanding debtors	10 000	8 000	1 281	12.8%	1 740	17.4%	1 636	20.4%	1 670	20.9%	6 327	79.1%	1 027	91.9%	62.6%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	121	41	13	10.6%	0	.1%	4	10.7%	(8)	(18.7%)	10	23.6%	29	87.2%	(126.4%)
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	2 450	2 300	631	25.8%	465	19.0%	722	31.4%	597	25.9%	2 414	105.0%	-	41.0%	(100.0%)
Transfers recognised - operational	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	-	-	92 511	100.0%	-	100.0%	-
Other own revenue	315	382	1 022	324.5%	(1 231)	(390.9%)	652	170.8%	(508)	(132.9%)	(64)	(16.8%)	474	507.5%	(207.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	136 147	136 869	27 661	20.3%	35 941	26.4%	30 834	22.5%	26 919	19.7%	121 355	88.7%	29 657	82.4%	(9.2%)
Employee related costs	57 603	58 653	13 932	24.2%	16 486	28.6%	13 290	22.7%	14 182	24.2%	57 889	98.7%	13 310	101.1%	6.5%
Remuneration of councillors	8 700	8 700	2 041	23.5%	2 118	24.3%	2 282	26.2%	2 162	24.8%	8 602	98.9%	2 025	96.0%	6.8%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 000	10 000	-	-	5 290	52.9%	2 645	26.4%	2 645	26.4%	10 579	105.8%	-	97.0%	(100.0%)
Finance charges	1 800	1 500	-	-	-	-	-	-	-	-	-	-	-	30.7%	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	31 540	29 605	6 268	19.9%	6 482	20.6%	6 616	22.3%	3 329	11.2%	22 695	76.7%	8 880	58.6%	(62.5%)
Transfers and grants	2 000	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 504	26 911	5 420	22.1%	5 565	22.7%	6 003	22.3%	4 602	17.1%	21 590	80.2%	5 441	84.8%	(15.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 300	-	21 951		4 264		3 702		(16 579)		13 338		(20 267)		
Transfers recognised - capital	26 329	28 829	14 000	53.2%	12 329	46.8%	2 500	8.7%	-	-	28 829	100.0%	-	100.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 629	28 829	35 951		16 593		6 202		(16 579)		42 167		(20 267)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 629	28 829	35 951		16 593		6 202		(16 579)		42 167		(20 267)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 629	28 829	35 951		16 593		6 202		(16 579)		42 167		(20 267)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 629	28 829	35 951		16 593		6 202		(16 579)		42 167		(20 267)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	28 629	40 729	13 164	46.0%	11 088	38.7%	3 719	9.1%	7 228	17.7%	35 199	86.4%	7 400	108.9%	(2.3%)
National Government	26 329	26 329	11 749	44.6%	9 481	36.0%	2 761	10.5%	6 169	23.4%	30 161	114.6%	5 114	100.0%	20.6%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 329	26 329	11 749	44.6%	9 481	36.0%	2 761	10.5%	6 169	23.4%	30 161	114.6%	5 114	100.0%	20.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 300	14 400	1 415	61.5%	1 606	69.8%	957	6.6%	1 059	7.4%	5 038	35.0%	2 286	127.4%	(53.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	28 629	40 729	13 164	46.0%	11 088	38.7%	3 719	9.1%	7 228	17.7%	35 199	86.4%	7 400	108.9%	(2.3%)
Governance and Administration	-	3 500	754	-	199	-	732	20.9%	1 205	34.4%	2 890	82.6%	555	54.2%	117.2%
Executive & Council	-	2 300	29	-	123	-	329	14.3%	1 059	46.0%	1 540	66.9%	297	50.4%	256.4%
Budget & Treasury Office	-	1 200	725	-	76	-	403	33.6%	146	12.2%	1 350	112.5%	258	67.7%	(43.3%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	5 315	10 300	2 876	54.1%	3 956	74.4%	1 139	11.1%	2 891	28.1%	10 862	105.5%	4 414	131.6%	(34.5%)
Community & Social Services	4 252	6 569	2 404	56.5%	1 519	35.7%	882	13.4%	1 754	26.7%	6 559	99.9%	4 414	192.8%	(60.3%)
Sport And Recreation	1 063	3 731	472	44.4%	2 437	229.2%	257	6.9%	1 137	30.5%	4 302	115.3%	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	23 314	26 929	9 534	40.9%	2 508	10.8%	1 738	6.5%	3 132	11.6%	16 912	62.8%	2 299	98.7%	36.2%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	23 314	26 929	9 534	40.9%	2 508	10.8%	1 738	6.5%	3 132	11.6%	16 912	62.8%	2 299	98.7%	36.2%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	4 425	-	110	-	-	-	4 535	-	132	-	(100.0%)
Electricity	-	-	-	-	4 425	-	110	-	-	-	4 535	-	132	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	159 974	164 580	60 358	37.7%	55 313	34.6%	38 579	23.4%	13 132	8.0%	167 382	101.7%	6 022	101.0%	118.0%
Property rates, penalties and collection charges	26 475	34 000	4 724	17.8%	8 256	31.2%	5 693	16.7%	7 710	22.7%	26 382	77.6%	5 157	97.5%	49.5%
Service charges	1 573	-	-	-	-	-	-	-	-	-	-	-	-	24.1%	-
Other revenue	3 386	9 240	3 199	94.5%	3 812	112.6%	7 227	78.2%	4 021	43.5%	18 260	197.6%	866	404.9%	364.4%
Government - operating	92 511	92 511	38 435	41.5%	30 917	33.4%	23 159	25.0%	1 400	1.5%	93 911	101.5%	-	85.1%	(100.0%)
Government - capital	26 329	28 829	14 000	53.2%	12 329	46.8%	2 500	8.7%	-	-	28 829	100.0%	-	159.8%	-
Interest	9 700	-	-	-	-	-	-	-	-	-	-	-	-	33.4%	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(126 447)	(124 069)	(79 809)	63.1%	(63 731)	50.4%	(52 504)	42.3%	(27 008)	21.8%	(223 053)	179.8%	(29 100)	170.0%	(7.2%)
Suppliers and employees	(122 647)	(121 069)	(79 809)	65.1%	(63 731)	52.0%	(52 504)	43.4%	(27 008)	22.3%	(223 053)	184.2%	(29 100)	174.3%	(7.2%)
Finance charges	(1 800)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(2 000)	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	33 527	40 511	(19 451)	(58.0%)	(8 418)	(25.1%)	(13 925)	(34.4%)	(13 876)	(34.3%)	(55 670)	(137.4%)	(23 077)	(144.6%)	(39.9%)
Cash Flow from Investing Activities															
Receipts	500	500	36 019	7 203.7%	24 200	4 840.0%	20 300	4 060.0%	17 360	3 472.0%	97 879	19 575.7%	33 015	-	(47.4%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	36 019	-	24 200	-	20 300	-	17 360	-	97 879	-	33 015	-	(47.4%)
Payments	(28 629)	(40 729)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	8.4%	(6 004)	14.7%	(38 659)	94.9%	(8 044)	122.4%	(25.4%)
Capital assets	(28 629)	(40 729)	(15 667)	54.7%	(13 551)	47.3%	(3 438)	8.4%	(6 004)	14.7%	(38 659)	94.9%	(8 044)	122.4%	(25.4%)
Net Cash from/(used) Investing Activities	(28 129)	(40 229)	20 352	(72.4%)	10 649	(37.9%)	16 862	(41.9%)	11 356	(28.2%)	59 220	(147.2%)	24 971	(145.1%)	(54.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 250)	(4 300)	(369)	11.4%	(2 005)	61.7%	(441)	10.2%	(441)	10.2%	(3 256)	75.7%	(2 003)	266.0%	(78.0%)
Repayment of borrowing	(3 250)	(4 300)	(369)	11.4%	(2 005)	61.7%	(441)	10.2%	(441)	10.2%	(3 256)	75.7%	(2 003)	266.0%	(78.0%)
Net Cash from/(used) Financing Activities	(3 250)	(4 300)	(369)	11.4%	(2 005)	61.7%	(441)	10.2%	(441)	10.2%	(3 256)	75.7%	(2 003)	266.0%	(78.0%)
Net Increase/(Decrease) in cash held	2 148	(4 018)	532	24.8%	226	10.5%	2 497	(62.1%)	(2 961)	73.7%	294	(7.3%)	(109)	(3.1%)	2 608.4%
Cash/cash equivalents at the year begin:	2 214	7 835	586	26.5%	1 118	50.5%	1 344	17.2%	3 841	49.0%	586	7.5%	695	8.4%	452.5%
Cash/cash equivalents at the year end:	4 362	3 817	1 118	25.6%	1 344	30.8%	3 841	100.6%	879	23.0%	879	23.0%	586	26.5%	50.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	4 809	4.4%	350	.3%	1 538	1.4%	102 773	93.9%	109 470	100.0%	-	-	-	-
Total By Income Source	4 809	4.4%	350	.3%	1 538	1.4%	102 773	93.9%	109 470	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	855	1.4%	845	1.4%	745	1.2%	58 155	96.0%	60 600	55.4%	-	-	-	-
Commercial	1 081	6.5%	473	2.8%	381	2.3%	14 737	88.4%	16 672	15.2%	-	-	-	-
Households	2 874	8.9%	(969)	(3.0%)	412	1.3%	29 881	92.8%	32 198	29.4%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	4 809	4.4%	350	.3%	1 538	1.4%	102 773	93.9%	109 470	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	762	100.0%	-	-	-	-	-	-	762	35.3%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	772	100.0%	-	-	-	-	-	-	772	35.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	6	100.0%	-	-	-	-	-	-	6	.3%
Other	622	100.0%	-	-	-	-	-	-	622	28.8%
Total	2 162	100.0%	-	-	-	-	-	-	2 162	100.0%

Contact Details

Municipal Manager	Mr N.M. Mabasso	033 815 2249
Financial Manager	RM Mani	033 815 2249

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMNGENI (KZN222)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	368 164	382 210	85 434	23.2%	103 388	28.1%	97 610	25.5%	83 865	21.9%	370 298	96.9%	64 268	94.1%	30.5%
Property rates	176 512	173 993	41 621	23.6%	43 083	24.4%	50 315	28.9%	27 492	15.8%	162 511	93.4%	35 790	107.6%	(23.2%)
Property rates - penalties and collection charges	6 655	6 655	1 311	19.7%	973	14.6%	6 541	98.3%	1 420	21.3%	10 245	154.0%	931	117.6%	52.4%
Service charges - electricity revenue	76 884	76 884	16 505	21.5%	15 958	20.8%	15 192	19.8%	16 649	21.7%	64 303	83.6%	14 688	82.9%	13.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 512	5 512	1 565	28.4%	1 574	28.6%	1 545	28.0%	1 588	28.8%	6 273	113.8%	1 473	112.5%	7.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	719	716	195	27.1%	163	22.7%	210	29.3%	189	26.4%	757	105.7%	188	104.1%	.5%
Interest earned - external investments	3 725	2 761	692	18.6%	541	14.5%	403	14.6%	593	21.5%	2 230	80.8%	1 060	108.2%	(44.0%)
Interest earned - outstanding debtors	1 960	1 960	520	26.5%	587	30.0%	377	19.3%	457	23.3%	1 942	99.1%	484	93.3%	(5.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	23 916	41 602	840	3.5%	21 715	90.8%	2 615	6.3%	26 822	64.5%	51 991	125.0%	3 411	40.6%	686.3%
Licences and permits	3 439	3 439	987	28.7%	819	23.8%	991	28.8%	697	20.3%	3 495	101.6%	828	99.4%	(15.9%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	61 469	61 817	20 552	33.4%	17 132	27.9%	17 981	29.1%	6 152	10.0%	61 817	100.0%	4 222	95.7%	45.7%
Other own revenue	7 372	6 871	646	8.8%	842	11.4%	1 440	21.0%	1 806	26.3%	4 734	68.9%	853	48.7%	111.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	341	-	(100.0%)
Operating Expenditure	367 656	382 057	87 740	23.9%	86 136	23.4%	72 136	18.9%	106 327	27.8%	352 339	92.2%	83 813	87.8%	26.9%
Employee related costs	102 239	98 577	20 878	20.4%	21 023	20.6%	20 929	21.2%	22 748	23.1%	85 577	86.8%	22 399	86.8%	1.6%
Remuneration of councillors	7 446	7 446	1 789	24.0%	1 728	23.2%	2 022	27.2%	1 832	24.6%	7 371	99.0%	1 816	102.0%	.9%
Debt impairment	22 878	31 428	-	-	11 427	49.9%	-	-	21 239	67.6%	32 667	103.9%	-	10.3%	(100.0%)
Depreciation and asset impairment	28 974	28 974	7 243	25.0%	7 243	25.0%	7 243	25.0%	7 243	25.0%	28 974	100.0%	2 808	100.0%	157.9%
Finance charges	5 127	5 127	726	14.2%	380	7.4%	1 119	21.8%	341	6.7%	2 566	50.0%	408	68.6%	(16.3%)
Bulk purchases	95 404	103 404	36 909	38.7%	20 599	21.6%	16 450	15.9%	17 714	17.1%	91 673	88.7%	23 071	97.5%	(23.2%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	13 929	13 929	2 105	15.1%	4 578	32.9%	4 550	32.7%	2 355	16.9%	13 589	97.6%	4 649	111.7%	(49.3%)
Transfers and grants	3 516	3 516	645	18.3%	539	15.3%	612	17.4%	619	17.6%	2 415	68.7%	874	86.8%	(29.2%)
Other expenditure	88 142	89 655	17 445	19.8%	18 617	21.1%	19 210	21.4%	32 236	36.0%	87 508	97.6%	27 788	94.4%	16.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	507	153	(2 306)		17 252		25 474		(22 462)		17 958		(19 545)		
Transfers recognised - capital	21 866	31 925	8 051	36.8%	8 351	38.2%	3 573	11.2%	8 809	27.6%	28 784	90.2%	(18 342)	30.8%	(148.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 373	32 078	5 745		25 604		29 047		(13 653)		46 742		(37 887)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 373	32 078	5 745		25 604		29 047		(13 653)		46 742		(37 887)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 373	32 078	5 745		25 604		29 047		(13 653)		46 742		(37 887)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 373	32 078	5 745		25 604		29 047		(13 653)		46 742		(37 887)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	29 148	40 079	8 732	30.0%	9 280	31.8%	1 691	4.2%	15 192	37.9%	34 894	87.1%	4 371	40.2%	247.6%
National Government	21 866	21 866	2 558	11.7%	3 247	14.8%	1 469	6.7%	9 048	41.4%	16 322	74.6%	2 973	32.3%	204.4%
Provincial Government	-	-	6 036	-	5 834	-	-	-	-	-	11 870	-	(8 284)	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 866	21 866	8 594	39.3%	9 081	41.5%	1 469	6.7%	9 048	41.4%	28 192	128.9%	(5 312)	32.3%	(270.3%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	7 282	18 213	138	1.9%	199	2.7%	221	1.2%	6 145	33.7%	6 702	36.8%	9 683	48.1%	(36.5%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	29 148	40 079	8 732	30.0%	9 280	31.8%	1 691	4.2%	15 192	37.9%	34 894	87.1%	4 371	40.2%	247.6%
Governance and Administration	607	979	119	19.6%	126	20.8%	74	7.5%	112	11.4%	430	43.9%	433	68.4%	(74.2%)
Executive & Council	175	175	24	13.9%	33	18.8%	27	15.2%	79	44.9%	163	92.9%	30	38.4%	160.1%
Budget & Treasury Office	139	214	94	67.8%	4	2.7%	16	7.4%	56	26.2%	170	79.5%	113	88.8%	(50.2%)
Corporate Services	292	590	-	-	90	30.6%	31	5.2%	(23)	(3.9%)	97	16.5%	291	67.6%	(107.9%)
Community and Public Safety	2 251	2 251	236	10.5%	800	35.6%	769	34.2%	-	-	1 806	80.2%	(41)	21.8%	(100.0%)
Community & Social Services	251	251	19	7.5%	32	12.9%	148	58.8%	-	-	199	79.3%	-	10.0%	-
Sport And Recreation	2 000	2 000	217	10.9%	768	38.4%	621	31.1%	-	-	1 607	80.3%	(41)	22.6%	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 980	36 849	8 376	41.9%	8 353	41.8%	848	2.3%	15 081	40.9%	32 658	88.6%	3 979	41.8%	279.0%
Planning and Development	114	16 873	6 036	5 294.3%	5 860	5 140.6%	-	-	2 805	16.6%	14 701	87.1%	581	49.6%	383.1%
Road Transport	19 866	19 976	2 341	11.8%	2 493	12.5%	848	4.2%	12 275	61.5%	17 957	89.9%	3 398	33.9%	261.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3 310	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	347 476	341 275	83 966	24.2%	89 294	25.7%	93 772	27.5%	65 149	19.1%	332 181	97.3%	84 422	105.7%	(22.8%)
Property rates, penalties and collection charges	161 187	157 163	38 857	24.1%	44 597	27.7%	39 321	25.0%	39 154	24.9%	161 928	103.0%	36 884	115.4%	6.2%
Service charges	72 509	71 685	15 830	21.8%	21 610	29.8%	18 081	25.2%	20 895	29.1%	76 415	106.6%	14 813	100.5%	41.1%
Other revenue	24 996	24 278	4 066	16.3%	6 781	27.1%	8 600	35.4%	4 509	18.6%	23 957	98.7%	31 722	156.4%	(85.8%)
Government - operating	61 469	61 817	22 506	36.6%	10 760	17.5%	18 521	30.0%	-	-	51 787	83.8%	-	98.2%	-
Government - capital	21 866	21 866	2 015	9.2%	5 005	22.9%	8 846	40.5%	-	-	15 866	72.6%	-	59.5%	-
Interest	5 449	4 466	692	12.7%	541	9.9%	403	9.0%	591	13.2%	2 228	49.9%	1 003	31.8%	(41.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(315 380)	(324 459)	(75 969)	24.1%	(92 906)	29.5%	(76 979)	23.7%	(74 467)	23.0%	(320 322)	98.7%	(82 503)	102.9%	(9.7%)
Suppliers and employees	(306 736)	(217 540)	(74 943)	24.4%	(91 646)	29.9%	(75 886)	34.9%	(74 126)	34.1%	(316 601)	145.5%	(83 455)	103.7%	(11.2%)
Finance charges	(5 127)	(103 404)	(724)	14.1%	(378)	7.4%	(1 093)	1.1%	(341)	.3%	(2 537)	2.5%	1 722	67.7%	(119.8%)
Transfers and grants	(3 516)	(3 516)	(302)	8.6%	(882)	25.1%	-	-	-	-	(1 184)	33.7%	(770)	83.6%	(100.0%)
Net Cash from/(used) Operating Activities	32 096	16 815	7 997	24.9%	(3 612)	(11.3%)	16 792	99.9%	(9 318)	(55.4%)	11 860	70.5%	1 919	138.5%	(585.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(14 931)	37.3%	(37 587)	93.8%	(5 040)	38.6%	196.2%
Capital assets	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(14 931)	37.3%	(37 587)	93.8%	(5 040)	38.6%	196.2%
Net Cash from/(used) Investing Activities	(29 148)	(40 079)	(9 527)	32.7%	(9 658)	33.1%	(3 471)	8.7%	(14 931)	37.3%	(37 587)	93.8%	(5 040)	38.6%	196.2%
Cash Flow from Financing Activities															
Receipts	182	265	7	3.8%	97	53.4%	9	3.5%	76	28.8%	190	71.6%	(8)	(5.5%)	(1 020.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	182	265	7	3.8%	97	53.4%	9	3.5%	76	28.8%	190	71.6%	(8)	(5.5%)	(1 020.8%)
Payments	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(667)	23.8%	(3 236)	115.4%	(405)	91.2%	64.5%
Repayment of borrowing	(2 805)	(2 805)	-	-	(1 803)	64.3%	(767)	27.3%	(667)	23.8%	(3 236)	115.4%	(405)	91.2%	64.5%
Net Cash from/(used) Financing Activities	(2 623)	(2 540)	7	(.3%)	(1 705)	65.0%	(757)	29.8%	(590)	23.2%	(3 046)	119.9%	(413)	93.8%	42.8%
Net Increase/(Decrease) in cash held	325	(25 804)	(1 523)	(467.8%)	(14 975)	(4 600.7%)	12 564	(48.7%)	(24 840)	96.3%	(28 774)	111.5%	(3 535)	(71.7%)	602.7%
Cash/cash equivalents at the year begin:	24 989	39 835	40 648	162.7%	39 126	156.6%	24 151	60.6%	36 714	92.2%	40 648	102.0%	44 178	53.8%	(16.9%)
Cash/cash equivalents at the year end:	25 315	14 031	39 126	154.6%	24 151	95.4%	36 714	261.7%	11 875	84.6%	11 875	84.6%	40 643	162.6%	(70.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	8 221	39.9%	607	2.9%	433	2.1%	11 352	55.1%	20 612	18.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	19 002	26.1%	3 214	4.4%	2 462	3.4%	48 074	66.1%	72 751	65.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	757	24.4%	161	5.2%	147	4.7%	2 045	65.8%	3 109	2.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	83	14.9%	22	3.9%	20	3.5%	432	77.7%	557	.5%	-	-	-	-
Interest on Arrear Debtor Accounts	107	.5%	75	.3%	84	.4%	22 764	98.8%	23 030	20.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(10 789)	113.1%	7	(.1%)	6	(.1%)	1 239	(13.0%)	(9 537)	(8.6%)	-	-	-	-
Total By Income Source	17 381	15.7%	4 085	3.7%	3 150	2.9%	85 906	77.7%	110 522	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 613	21.3%	65	.9%	59	.8%	5 823	77.0%	7 560	6.8%	-	-	-	-
Commercial	875	30.0%	119	4.1%	69	2.4%	1 849	63.5%	2 912	2.6%	-	-	-	-
Households	14 433	17.0%	3 445	4.1%	2 664	3.1%	64 235	75.8%	84 777	76.7%	-	-	-	-
Other	460	3.0%	455	3.0%	358	2.3%	13 999	91.7%	15 272	13.8%	-	-	-	-
Total By Customer Group	17 381	15.7%	4 085	3.7%	3 150	2.9%	85 906	77.7%	110 522	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sandile Hactor Buthelezi(acting)	033 239 9267
Financial Manager	Mr Sixtus Gwala	033 239 9225

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MPOFANA (KZN223)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	127 836	131 439	36 639	28.7%	31 945	25.0%	22 740	17.3%	23 859	18.2%	115 184	87.6%	9 482	70.3%	151.6%
Property rates	11 089	11 592	2 875	25.9%	2 864	25.8%	2 530	21.8%	2 795	24.1%	11 065	95.5%	1 813	94.6%	54.2%
Property rates - penalties and collection charges	2 309	2 731	705	30.6%	727	31.5%	598	21.9%	709	26.0%	2 739	100.3%	451	114.7%	57.0%
Service charges - electricity revenue	51 941	54 008	12 717	24.5%	14 892	28.7%	10 347	19.2%	12 111	22.4%	50 067	92.7%	5 758	80.4%	110.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	3 127	3 127	788	25.2%	795	25.4%	771	24.7%	3 061	97.9%	5 414	173.2%	546	92.0%	461.0%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	697	237	58	8.4%	57	8.2%	230	97.1%	141	59.4%	486	205.1%	277	208.9%	(49.1%)
Interest earned - external investments	2	373	55	2 743.7%	12	598.5%	149	40.0%	70	18.9%	286	76.8%	8	51.3%	761.1%
Interest earned - outstanding debtors	2 222	2 723	641	28.8%	708	31.9%	554	20.4%	798	29.3%	2 702	99.2%	420	95.2%	89.9%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 724	7 724	17	.2%	748	9.7%	603	7.8%	350	4.5%	1 718	22.2%	33	4.2%	976.0%
Licences and permits	3 400	3 700	718	21.1%	2 108	62.0%	753	20.3%	879	23.8%	4 458	120.5%	105	63.8%	738.1%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	39 640	39 640	17 781	44.9%	8 841	22.3%	5 243	13.2%	345	.9%	32 210	81.3%	-	61.8%	(100.0%)
Other own revenue	5 686	5 586	284	5.0%	193	3.4%	961	17.2%	2 601	46.6%	4 038	72.3%	72	41.1%	3 505.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	133 926	152 178	26 702	19.9%	29 599	22.1%	40 735	26.8%	28 192	18.5%	125 228	82.3%	3 765	55.3%	648.8%
Employee related costs	32 908	32 908	7 845	23.8%	8 222	25.0%	7 941	24.1%	7 963	24.2%	31 970	97.1%	2 545	82.9%	212.9%
Remuneration of councillors	2 449	3 035	657	26.8%	669	27.3%	692	22.8%	445	14.7%	2 463	81.1%	194	171.6%	129.3%
Debt impairment	25 947	25 947	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	6 304	6 312	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	677	677	-	-	-	-	-	-	-	-	-	-	-	(416.5%)	-
Bulk purchases	55 934	66 185	9 825	17.6%	13 811	24.7%	24 659	37.3%	13 076	19.8%	61 371	92.7%	-	45.1%	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 400	5 980	2 662	78.3%	1 818	53.5%	2 388	39.9%	2 423	40.5%	9 290	155.4%	216	171.4%	1 019.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	6 308	11 134	5 713	90.6%	5 079	80.5%	5 056	45.4%	4 285	38.5%	20 134	180.8%	810	57.4%	429.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(6 090)	(20 738)	9 937		2 346		(17 995)		(4 333)		(10 044)		5 717		
Transfers recognised - capital	18 680	18 680	1 995	10.7%	2 835	15.2%	8 361	44.8%	4 201	22.5%	17 392	93.1%	-	31.0%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	12 590	(2 058)	11 932		5 181		(9 634)		(132)		7 348		5 717		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	12 590	(2 058)	11 932		5 181		(9 634)		(132)		7 348		5 717		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	12 590	(2 058)	11 932		5 181		(9 634)		(132)		7 348		5 717		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	12 590	(2 058)	11 932		5 181		(9 634)		(132)		7 348		5 717		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	18 680	25 880	10 476	56.1%	402	2.1%	3 237	12.5%	2 428	9.4%	16 543	63.9%	-	74.4%	(100.0%)
National Government	11 680	11 680	8 462	72.5%	402	3.4%	3 237	27.7%	2 428	20.8%	14 529	124.4%	-	74.4%	(100.0%)
Provincial Government	7 000	7 000	2 013	28.8%	-	-	-	-	-	-	2 013	28.8%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	18 680	18 680	10 476	56.1%	402	2.1%	3 237	17.3%	2 428	13.0%	16 543	88.6%	-	74.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	7 200	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	18 680	25 880	10 476	56.1%	402	2.1%	3 237	12.5%	2 428	9.4%	16 543	63.9%	-	74.4%	(100.0%)
Governance and Administration	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	7 000	12 700	2 013	28.8%	-	-	-	-	-	-	2 013	15.9%	-	-	-
Community & Social Services	7 000	12 700	2 013	28.8%	-	-	-	-	-	-	2 013	15.9%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 680	11 680	8 462	72.5%	402	3.4%	3 237	27.7%	2 428	20.8%	14 529	124.4%	-	74.4%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	11 680	11 680	8 462	72.5%	402	3.4%	3 237	27.7%	2 428	20.8%	14 529	124.4%	-	74.4%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	120 325	120 325	27 544	22.9%	25 018	20.8%	26 885	22.3%	4 635	3.9%	84 082	69.9%	22 034	96.0%	(79.0%)
Property rates, penalties and collection charges	9 379	9 379	1 239	13.2%	1 727	18.4%	2 013	21.5%	595	6.3%	5 573	59.4%	3 671	135.9%	(83.8%)
Service charges	38 548	38 548	3 765	9.8%	9 190	23.8%	13 474	35.0%	2 726	7.1%	29 155	75.6%	12 462	118.4%	(78.1%)
Other revenue	11 405	11 405	1 200	10.5%	1 448	12.7%	1 876	16.4%	879	7.7%	5 403	47.4%	1 059	35.3%	(17.0%)
Government - operating	39 640	39 640	17 613	44.4%	12 413	31.3%	9 314	23.5%	-	-	39 340	99.2%	-	89.5%	-
Government - capital	18 680	18 680	3 634	19.5%	-	-	-	-	-	-	3 634	19.5%	4 000	67.5%	(100.0%)
Interest	2 674	2 674	93	3.5%	240	9.0%	208	7.8%	435	16.3%	977	36.5%	843	109.3%	(48.4%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(101 439)	(101 439)	(25 413)	25.1%	(28 329)	27.9%	(26 588)	26.2%	(6 769)	6.7%	(87 099)	85.9%	(15 880)	73.1%	(57.4%)
Suppliers and employees	(100 762)	(100 762)	(25 413)	25.2%	(28 329)	28.1%	(26 588)	26.4%	(6 769)	6.7%	(87 099)	86.4%	(15 880)	73.5%	(57.4%)
Finance charges	(677)	(677)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	18 886	18 886	2 131	11.3%	(3 311)	(17.5%)	297	1.6%	(2 134)	(11.3%)	(3 017)	(16.0%)	6 154	290.0%	(134.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	-	-	(7 634)	40.9%	-	-	-
Capital assets	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	-	-	(7 634)	40.9%	-	-	-
Net Cash from/(used) Investing Activities	(18 680)	(18 680)	(5 081)	27.2%	(2 553)	13.7%	-	-	-	-	(7 634)	40.9%	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	206	206	(2 950)	(1 429.9%)	(5 864)	(2 842.4%)	297	143.9%	(2 134)	(1 034.4%)	(10 651)	(5 162.8%)	6 154	(1 122.6%)	(134.7%)
Cash/cash equivalents at the year begin:	6 461	6 461	5 187	80.3%	2 237	34.6%	(3 627)	(56.1%)	(3 330)	(51.5%)	5 187	80.3%	31 564	-	(110.5%)
Cash/cash equivalents at the year end:	6 667	6 667	2 237	33.6%	(3 627)	(54.4%)	(3 330)	(49.9%)	(5 464)	(82.0%)	(5 464)	(82.0%)	37 719	(5 604.7%)	(114.5%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Maxwell Moyo	033 263 1221
Financial Manager	MR. SA MNCWABE	033 263 1221

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: IMPENDLE (KZN224)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	49 925	53 383	21 585	43.2%	13 723	27.5%	12 543	23.5%	2 209	4.1%	50 060	93.8%	3 746	98.3%	(41.0%)
Property rates	4 479	5 249	3 100	69.2%	518	11.6%	950	18.1%	896	17.1%	5 464	104.1%	501	99.9%	78.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	29	-	29	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	39	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	39	12	-	11	-	11	28.9%	12	30.9%	46	118.1%	11	-	8.9%
Rental of facilities and equipment	650	950	123	18.9%	340	52.3%	115	12.1%	77	8.1%	655	68.9%	121	105.1%	(36.5%)
Interest earned - external investments	694	694	192	27.6%	163	23.5%	265	38.2%	286	41.2%	906	130.5%	270	155.8%	6.0%
Interest earned - outstanding debtors	120	552	86	71.7%	102	85.1%	261	47.3%	113	20.4%	562	101.8%	72	372.5%	56.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	1	0	-	0	-	-	-	1	70.0%	1	109.4%	-	-	(100.0%)
Licences and permits	42	41	7	16.7%	5	11.1%	9	22.2%	7	16.6%	28	67.6%	7	88.5%	2.4%
Agency services	43	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 355	44 796	14 382	33.2%	10 766	24.8%	10 601	23.7%	471	1.1%	36 219	80.9%	2 226	96.9%	(78.8%)
Other own revenue	501	1 008	3 684	734.7%	1 818	362.7%	331	32.8%	318	31.6%	6 151	610.2%	539	86.6%	(40.9%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	59 274	63 028	19 830	33.5%	11 369	19.2%	10 572	16.8%	16 340	25.9%	58 111	92.2%	14 745	110.7%	10.8%
Employee related costs	20 634	22 009	5 105	24.7%	2 145	10.4%	4 972	22.6%	5 158	23.4%	17 380	79.0%	4 580	81.3%	12.6%
Remuneration of councillors	2 307	2 307	544	23.6%	165	7.1%	569	24.7%	535	23.2%	1 813	78.6%	536	77.1%	(.3%)
Debt impairment	1 744	1 744	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 716	7 716	-	-	-	-	-	-	-	-	-	-	2 449	36.0%	(100.0%)
Finance charges	206	206	57	27.6%	17	8.1%	49	23.9%	46	22.5%	169	82.1%	59	84.5%	(21.6%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	20	-	20	-	-	-	(100.0%)
Contracted services	583	1 026	461	79.1%	68	11.7%	343	33.4%	405	39.4%	1 278	124.5%	389	148.5%	4.0%
Transfers and grants	3 620	3 071	782	21.6%	212	5.9%	1 453	47.3%	933	30.4%	3 381	110.1%	741	461.5%	25.9%
Other expenditure	22 464	24 948	12 881	57.3%	8 761	39.0%	3 186	12.8%	9 243	37.0%	34 071	136.6%	5 989	114.9%	54.3%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 350)	(9 645)	1 755		2 355		1 971		(14 131)		(8 051)		(10 998)		
Transfers recognised - capital	11 382	11 382	5 792	50.9%	1 491	13.1%	3 775	33.2%	2 814	24.7%	13 870	121.9%	5 269	146.2%	(46.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 032	1 737	7 546		3 845		5 745		(11 317)		5 820		(5 729)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 032	1 737	7 546		3 845		5 745		(11 317)		5 820		(5 729)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 032	1 737	7 546		3 845		5 745		(11 317)		5 820		(5 729)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 032	1 737	7 546		3 845		5 745		(11 317)		5 820		(5 729)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	11 412	11 459	5 353	46.9%	999	8.8%	3 146	27.5%	5 386	47.0%	14 885	129.9%	4 876	58.4%	10.5%
National Government	11 382	11 382	5 353	47.0%	999	8.8%	3 146	27.6%	5 386	47.3%	14 885	130.8%	4 806	68.7%	12.1%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	70	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	11 382	11 382	5 353	47.0%	999	8.8%	3 146	27.6%	5 386	47.3%	14 885	130.8%	4 876	69.3%	10.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	30	77	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	11 412	11 459	5 353	46.9%	999	8.8%	3 146	27.5%	5 386	47.0%	14 885	129.9%	4 876	58.4%	10.5%
Governance and Administration	30	47	11	37.9%	43	143.8%	9	18.3%	42	89.3%	105	223.6%	46	16.8%	(8.1%)
Executive & Council	-	-	-	-	43	-	-	-	-	-	43	-	25	13.0%	(100.0%)
Budget & Treasury Office	-	32	-	-	-	-	-	-	42	131.2%	42	131.2%	14	-	202.8%
Corporate Services	30	15	11	37.9%	0	.6%	9	57.3%	-	-	20	134.3%	6	29.1%	(100.0%)
Community and Public Safety	-	-	13	-	-	-	-	-	793	-	806	-	70	2 621.9%	1 037.1%
Community & Social Services	-	-	13	-	-	-	-	-	-	-	13	-	70	2 621.9%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	793	-	793	-	-	-	(100.0%)
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	11 382	11 412	5 329	46.8%	956	8.4%	3 137	27.5%	4 551	39.9%	13 973	122.4%	4 760	57.1%	(4.4%)
Planning and Development	2 276	2 306	5 329	234.1%	956	42.0%	3 137	136.0%	4 551	197.3%	13 973	605.8%	4 760	58.5%	(4.4%)
Road Transport	9 106	9 106	-	-	-	-	-	-	-	-	-	-	-	41.6%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	59 580	63 829	29 441	49.4%	22 289	37.4%	18 561	29.1%	4 564	7.2%	74 855	117.3%	1 270	105.7%	259.3%
Property rates, penalties and collection charges	2 735	2 735	464	17.0%	490	17.9%	576	21.1%	661	24.2%	2 191	80.1%	425	170.8%	55.3%
Service charges	31	31	-	-	-	-	1	3.3%	0	1.1%	1	4.4%	-	-	(100.0%)
Other revenue	1 383	4 191	7 523	544.1%	2 168	156.8%	1 608	38.4%	3 316	79.1%	14 616	348.7%	177	26.7%	1 769.4%
Government - operating	43 355	44 796	19 762	45.6%	11 386	26.3%	9 121	20.4%	300	.7%	40 569	90.6%	396	90.5%	(24.3%)
Government - capital	11 382	11 382	1 500	13.2%	8 082	71.0%	7 000	61.5%	-	-	16 582	145.7%	-	178.8%	-
Interest	694	694	192	27.6%	163	23.5%	254	36.6%	287	41.4%	896	129.1%	271	100.2%	6.1%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(49 823)	(53 521)	(15 088)	30.3%	(15 623)	31.4%	(17 378)	32.5%	(18 450)	34.5%	(66 539)	124.3%	(14 624)	115.2%	26.2%
Suppliers and employees	(45 997)	(50 244)	(14 724)	32.0%	(15 265)	33.2%	(17 328)	34.5%	(18 404)	36.6%	(65 722)	130.8%	(6 623)	69.0%	177.9%
Finance charges	(206)	(206)	(38)	18.3%	(54)	26.0%	(49)	23.9%	(46)	22.5%	(187)	90.7%	(33)	26.9%	42.5%
Transfers and grants	(3 620)	(3 071)	(326)	9.0%	(304)	8.4%	-	-	-	-	(630)	20.5%	(7 968)	877.8%	(100.0%)
Net Cash from/(used) Operating Activities	9 757	10 308	14 353	147.1%	6 666	68.3%	1 184	11.5%	(13 886)	(134.7%)	8 316	80.7%	(13 354)	69.3%	4.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(11 412)	(11 459)	-	-	-	-	-	-	-	-	-	-	(27)	11.3%	(100.0%)
Capital assets	(11 412)	(11 459)	-	-	-	-	-	-	-	-	-	-	(27)	11.3%	(100.0%)
Net Cash from/(used) Investing Activities	(11 412)	(11 459)	-	-	-	-	-	-	-	-	-	-	(27)	11.3%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(142)	25.9%	(505)	92.0%	(129)	100.0%	9.9%
Repayment of borrowing	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(142)	25.9%	(505)	92.0%	(129)	100.0%	9.9%
Net Cash from/(used) Financing Activities	(549)	(549)	(88)	16.1%	(135)	24.6%	(139)	25.4%	(142)	25.9%	(505)	92.0%	(129)	100.0%	9.9%
Net Increase/(Decrease) in cash held	(2 203)	(1 699)	14 264	(647.4%)	6 531	(296.4%)	1 044	(61.4%)	(14 028)	825.5%	7 811	(459.7%)	(13 510)	(389.5%)	3.8%
Cash/cash equivalents at the year begin:	2 726	4 099	688	25.2%	14 952	548.5%	21 483	524.1%	22 528	549.5%	688	16.8%	25 204	100.6%	(10.6%)
Cash/cash equivalents at the year end:	523	2 400	14 952	2 859.6%	21 483	4 108.6%	22 528	938.6%	8 499	354.1%	8 499	354.1%	11 694	411.7%	(27.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	132	6.4%	83	4.1%	74	3.6%	1 752	85.8%	2 041	25.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	137	2.3%	64	1.1%	292	5.0%	5 359	91.6%	5 852	74.1%	-	-	-	-
Total By Income Source	268	3.4%	147	1.9%	366	4.6%	7 111	90.1%	7 893	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	69	1.2%	6	.1%	231	4.1%	5 336	94.6%	5 641	71.5%	-	-	-	-
Commercial	172	8.2%	122	5.9%	126	6.0%	1 666	79.8%	2 087	26.4%	-	-	-	-
Households	27	16.6%	19	11.8%	10	5.8%	109	65.8%	165	2.1%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	268	3.4%	147	1.9%	366	4.6%	7 111	90.1%	7 893	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Obadia Vusi Kunene	033 996 6001
Financial Manager	Mr Sihle Goodenough Ngcobo	033 996 6051

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSUNDUZI (KZN225)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	4 473 006	4 473 006	1 156 353	25.9%	1 044 312	23.3%	995 610	22.3%	933 502	20.9%	4 129 777	92.3%	844 618	91.8%	10.5%
Property rates	798 728	798 728	198 388	24.8%	208 179	26.1%	205 343	25.7%	202 377	25.3%	814 286	101.9%	189 041	98.1%	7.1%
Property rates - penalties and collection charges	43 830	43 830	3 829	8.7%	13 736	31.3%	6 919	15.8%	8 660	19.8%	33 144	75.6%	(93)	48.9%	(9 431.8%)
Service charges - electricity revenue	2 008 245	2 008 245	512 663	25.5%	453 303	22.6%	440 377	21.9%	465 371	23.2%	1 871 715	93.2%	433 633	95.7%	7.3%
Service charges - water revenue	623 188	623 188	117 679	18.9%	117 274	18.8%	117 835	18.9%	113 798	18.3%	466 587	74.9%	106 958	79.4%	6.4%
Service charges - sanitation revenue	147 839	147 839	31 171	21.1%	34 889	23.6%	32 160	21.8%	34 068	23.0%	132 289	89.5%	30 376	90.5%	12.2%
Service charges - refuse revenue	99 557	99 557	5 872	5.9%	5 996	6.0%	5 563	5.6%	5 604	5.6%	23 035	23.1%	21 286	89.7%	(73.7%)
Service charges - other	-	-	16 792	-	16 477	-	16 346	-	16 466	-	66 081	-	-	-	(100.0%)
Rental of facilities and equipment	43 809	43 809	5 572	12.7%	4 691	10.7%	5 668	12.9%	7 866	18.0%	23 797	54.3%	5 428	48.8%	44.9%
Interest earned - external investments	49 330	49 330	37 918	76.9%	5 750	11.7%	11 591	23.5%	(29 491)	(59.8%)	25 768	52.2%	13 395	172.5%	(320.2%)
Interest earned - outstanding debtors	66 349	66 349	13 469	20.3%	17 691	26.7%	18 159	27.4%	22 197	33.5%	71 515	107.8%	9 525	96.2%	133.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	18 538	18 538	293	1.6%	220	1.2%	178	1.0%	542	2.9%	1 233	6.6%	1 209	55.3%	(55.2%)
Licences and permits	92	92	16	17.8%	19	20.3%	17	18.5%	40	43.6%	92	100.1%	17	103.1%	131.2%
Agency services	670	670	137	20.4%	89	13.3%	130	19.4%	100	14.9%	455	67.9%	130	84.1%	(23.2%)
Transfers recognised - operational	489 491	489 491	180 127	36.8%	153 596	31.4%	117 194	23.9%	40 165	8.2%	491 083	100.3%	20 829	89.8%	92.8%
Other own revenue	83 339	83 339	13 228	15.9%	12 400	14.9%	18 128	21.8%	45 739	54.9%	89 495	107.4%	12 903	79.6%	254.5%
Gains on disposal of PPE	-	-	19 198	-	3	-	-	-	-	-	19 201	-	(20)	5.4%	(100.0%)
Operating Expenditure	4 453 570	4 453 570	926 303	20.8%	1 090 590	24.5%	992 934	22.3%	1 129 263	25.4%	4 139 090	92.9%	1 025 426	92.4%	10.1%
Employee related costs	1 040 938	1 040 938	250 105	24.0%	285 273	27.4%	247 167	23.7%	247 051	23.7%	1 029 597	98.9%	214 369	93.9%	15.2%
Remuneration of councillors	43 034	43 034	10 499	24.4%	10 903	25.3%	10 680	24.8%	12 013	27.9%	44 094	102.5%	11 209	98.6%	7.2%
Debt impairment	120 815	120 815	-	-	-	-	-	-	1 646	1.4%	1 646	1.4%	-	-	(100.0%)
Depreciation and asset impairment	507 298	507 298	115 056	22.7%	115 356	22.7%	113 183	22.3%	77 555	15.3%	421 149	83.0%	83 657	90.0%	(7.3%)
Finance charges	65 474	65 474	16 252	24.8%	17 678	27.0%	15 579	23.8%	17 019	26.0%	66 528	101.6%	24 622	101.8%	(30.9%)
Bulk purchases	1 936 708	1 936 708	422 914	21.8%	447 315	23.1%	392 936	20.3%	489 998	25.3%	1 753 164	90.5%	452 821	101.0%	8.2%
Other Materials	181 399	181 399	788	.4%	3 902	2.2%	21 614	11.9%	19 408	10.7%	45 712	25.2%	50 890	77.8%	(61.9%)
Contracted services	35 408	35 408	62 547	176.6%	135 175	381.8%	127 522	360.1%	206 365	582.8%	531 609	1 501.4%	66 557	581.5%	210.1%
Transfers and grants	140 526	140 526	1 770	1.3%	1 770	1.3%	2 175	1.5%	3 354	2.4%	9 069	6.5%	60	4.6%	5 534.8%
Other expenditure	381 970	381 970	27 178	7.1%	73 219	19.2%	62 079	16.3%	54 854	14.4%	217 329	56.9%	121 241	79.8%	(54.8%)
Loss on disposal of PPE	-	-	19 193	-	-	-	-	-	-	-	19 193	-	1	-	(100.0%)
Surplus/(Deficit)	19 436	19 436	230 050		(46 278)		2 676		(195 761)		(9 313)		(180 808)		
Transfers recognised - capital	447 973	447 973	-	-	71 993	16.1%	60 881	13.6%	269 826	60.2%	402 700	89.9%	131 544	70.3%	105.1%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	467 410	467 410	230 050		25 715		63 556		74 065		393 387		(49 263)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	467 410	467 410	230 050		25 715		63 556		74 065		393 387		(49 263)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	467 410	467 410	230 050		25 715		63 556		74 065		393 387		(49 263)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	467 410	467 410	230 050		25 715		63 556		74 065		393 387		(49 263)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 109	44.6%	648 258	89.3%	170 316	66.5%	90.3%
National Government	428 074	428 074	30 178	7.0%	83 403	19.5%	95 941	22.4%	167 705	39.2%	377 227	88.1%	101 026	95.0%	66.0%
Provincial Government	19 899	19 899	1 857	9.3%	2 153	10.8%	3 631	18.2%	16 971	85.3%	24 611	123.7%	8 057	101.3%	110.6%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	447 973	447 973	32 034	7.2%	85 555	19.1%	99 573	22.2%	184 676	41.2%	401 838	89.7%	109 083	94.0%	69.3%
Borrowing	158 268	158 268	2 409	1.5%	4 071	2.6%	6 260	4.0%	27 505	17.4%	40 245	25.4%	18 612	62.2%	47.8%
Internally generated funds	120 000	120 000	6 205	5.2%	43 756	36.5%	44 285	36.9%	111 929	93.3%	206 174	171.8%	42 621	40.1%	162.6%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	726 241	726 241	40 648	5.6%	133 383	18.4%	150 118	20.7%	324 109	44.6%	648 258	89.3%	170 316	66.5%	90.3%
Governance and Administration	37 972	37 972	116	.3%	17 157	45.2%	28 193	74.2%	16 558	43.6%	62 023	163.3%	18 358	98.9%	(9.8%)
Executive & Council	5 750	5 750	-	-	855	14.9%	112	1.9%	5 193	90.3%	6 160	107.1%	2 517	87.5%	106.3%
Budget & Treasury Office	25 710	25 710	116	.4%	14 179	55.2%	6 388	24.8%	9 432	36.7%	30 114	117.1%	14 166	101.3%	(33.4%)
Corporate Services	6 512	6 512	-	-	2 123	32.6%	21 693	333.1%	1 933	29.7%	25 749	395.4%	1 675	100.4%	15.4%
Community and Public Safety	103 239	103 239	4 161	4.0%	21 412	20.7%	15 252	14.8%	80 141	77.6%	120 966	117.2%	11 658	104.9%	587.4%
Community & Social Services	32 740	32 740	1 857	5.7%	7 847	24.0%	5 855	17.9%	25 447	77.7%	41 005	125.2%	1 505	101.7%	1 590.3%
Sport And Recreation	31 425	31 425	392	1.2%	9 607	30.6%	6 080	19.3%	34 811	110.8%	50 890	161.9%	5 348	98.3%	550.9%
Public Safety	3 640	3 640	-	-	-	-	296	8.1%	2 802	77.0%	3 099	85.1%	2 578	85.6%	8.7%
Housing	35 434	35 434	1 912	5.4%	3 958	11.2%	3 021	8.5%	17 082	48.2%	25 972	73.3%	2 226	259.8%	667.2%
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	293 680	293 680	27 767	9.5%	50 909	17.3%	64 492	22.0%	146 664	49.9%	289 832	98.7%	60 894	45.2%	140.9%
Planning and Development	31 908	31 908	2 762	8.7%	2 943	9.2%	798	2.5%	8 238	25.8%	14 741	46.2%	4 180	45.5%	97.1%
Road Transport	260 312	260 312	25 005	9.6%	47 965	18.4%	63 095	24.2%	137 690	52.9%	273 755	105.2%	56 060	44.9%	145.6%
Environmental Protection	1 460	1 460	-	-	-	-	599	41.0%	737	50.5%	1 336	91.5%	644	98.4%	14.5%
Trading Services	291 351	291 351	8 606	3.0%	43 833	15.0%	41 841	14.4%	78 769	27.0%	173 049	59.4%	78 256	80.2%	.7%
Electricity	190 721	190 721	3 291	1.7%	8 406	4.4%	23 532	12.3%	44 557	23.4%	79 786	41.8%	30 488	71.8%	46.1%
Water	58 728	58 728	2 240	3.8%	30 200	51.4%	10 524	17.9%	18 173	30.9%	61 138	104.1%	39 096	94.5%	(53.5%)
Waste Water Management	31 403	31 403	3 075	9.8%	5 227	16.6%	6 651	21.2%	9 363	29.8%	24 316	77.4%	7 898	79.7%	18.6%
Waste Management	10 500	10 500	-	-	-	-	1 134	10.8%	6 676	63.6%	7 809	74.4%	774	97.0%	762.2%
Other	-	-	-	-	71	-	340	-	1 977	-	2 388	-	1 159	116.0%	70.5%

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	4 458 877	4 458 877	1 236 576	27.7%	1 337 850	30.0%	1 211 971	27.2%	864 364	19.4%	4 650 761	104.3%	908 404	122.5%	(4.8%)
Property rates, penalties and collection charges	741 451	741 451	173 570	23.4%	181 374	24.5%	183 538	24.8%	167 294	22.6%	705 776	95.2%	176 564	96.7%	(5.2%)
Service charges	2 533 370	2 533 370	644 007	25.4%	698 835	27.6%	595 346	23.5%	612 769	24.2%	2 550 957	100.7%	636 989	109.4%	(3.8%)
Other revenue	138 875	138 875	70 099	50.5%	91 787	66.1%	119 913	86.3%	64 711	46.6%	346 510	249.5%	78 084	321.9%	(17.1%)
Government - operating	489 491	489 491	181 752	37.1%	167 580	34.2%	135 776	27.7%	-	-	485 108	99.1%	7 766	89.6%	(100.0%)
Government - capital	447 973	447 973	121 625	27.2%	186 755	41.7%	155 954	34.8%	3 402	.8%	467 736	104.4%	223	-	1 427.2%
Interest	107 717	107 717	45 522	42.3%	11 517	10.7%	21 445	19.9%	16 187	15.0%	94 672	87.9%	8 779	49.6%	84.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 684 930)	(3 684 930)	(1 125 875)	30.6%	(1 263 569)	34.3%	(913 767)	24.8%	(1 036 410)	28.1%	(4 339 621)	117.8%	(940 040)	114.1%	10.3%
Suppliers and employees	(3 619 264)	(3 619 264)	(1 107 913)	30.6%	(1 245 880)	34.4%	(895 913)	24.8%	(1 015 266)	28.1%	(4 264 972)	117.8%	(921 587)	114.2%	10.2%
Finance charges	(65 474)	(65 474)	(16 252)	24.8%	(17 669)	27.0%	(15 580)	23.8%	(17 685)	27.0%	(67 186)	102.6%	(18 394)	92.9%	(3.9%)
Transfers and grants	(191)	(191)	(1 710)	893.4%	(20)	10.4%	(2 274)	1 187.7%	(3 459)	1 806.6%	(7 463)	3 898.1%	(60)	281.4%	5 709.6%
Net Cash from/(used) Operating Activities	773 947	773 947	110 701	14.3%	74 281	9.6%	298 205	38.5%	(172 047)	(22.2%)	311 140	40.2%	(31 637)	226.5%	443.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(208 832)	33.8%	(517 929)	83.9%	(146 349)	63.1%	42.7%
Capital assets	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(208 832)	33.8%	(517 929)	83.9%	(146 349)	63.1%	42.7%
Net Cash from/(used) Investing Activities	(617 305)	(617 305)	(40 648)	6.6%	(133 383)	21.6%	(135 065)	21.9%	(208 832)	33.8%	(517 929)	83.9%	(146 349)	174.3%	42.7%
Cash Flow from Financing Activities															
Receipts	50 000	50 000	1 728	3.5%	1 083	2.2%	51 937	103.9%	2 352	4.7%	57 100	114.2%	1 315	104.7%	78.9%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	50 000	50 000	-	-	-	-	50 000	100.0%	-	-	50 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	1 728	-	1 083	-	1 937	-	2 352	-	7 100	-	1 315	4.7%	78.9%
Payments	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(16 672)	24.6%	(71 081)	104.9%	(14 134)	123.8%	18.0%
Repayment of borrowing	(67 762)	(67 762)	(18 746)	27.7%	(14 477)	21.4%	(21 187)	31.3%	(16 672)	24.6%	(71 081)	104.9%	(14 134)	123.8%	18.0%
Net Cash from/(used) Financing Activities	(17 762)	(17 762)	(17 018)	95.8%	(13 394)	75.4%	30 751	(173.1%)	(14 320)	80.6%	(13 981)	78.7%	(12 820)	85.7%	11.7%
Net Increase/(Decrease) in cash held	138 880	138 880	53 035	38.2%	(72 496)	(52.2%)	193 890	139.6%	(395 199)	(284.6%)	(220 770)	(159.0%)	(190 805)	317.0%	107.1%
Cash/cash equivalents at the year begin:	912 709	912 709	976 717	107.0%	1 029 751	112.8%	957 255	104.9%	1 151 145	126.1%	976 717	107.0%	1 255 930	100.0%	(8.3%)
Cash/cash equivalents at the year end:	1 051 589	1 051 589	1 029 751	97.9%	957 255	91.0%	1 151 145	109.5%	755 947	71.9%	755 947	71.9%	1 065 124	116.7%	(29.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	48 806	8.0%	30 839	5.1%	20 085	3.3%	509 124	83.6%	608 854	30.5%	-	-	192 341	31.0%
Trade and Other Receivables from Exchange Transactions - Electricity	189 642	51.5%	82 000	22.3%	25 378	6.9%	71 018	19.3%	368 038	18.5%	-	-	22 597	6.0%
Receivables from Non-exchange Transactions - Property Rates	55 230	14.4%	26 526	6.9%	12 825	3.4%	287 788	75.3%	382 369	19.2%	-	-	145 301	38.0%
Receivables from Exchange Transactions - Waste Water Management	13 277	11.0%	6 092	5.0%	3 730	3.1%	98 099	80.9%	121 198	6.1%	-	-	43 197	35.0%
Receivables from Exchange Transactions - Waste Management	7 197	11.6%	3 591	5.8%	1 814	2.9%	49 297	79.6%	61 899	3.1%	-	-	21 650	35.0%
Receivables from Exchange Transactions - Property Rental Debtors	614	2.4%	547	2.2%	510	2.0%	23 545	93.4%	25 216	1.3%	-	-	14 060	55.0%
Interest on Arrear Debtor Accounts	10 319	3.2%	9 823	3.0%	9 467	2.9%	294 443	90.9%	324 052	16.3%	-	-	136 119	42.0%
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(863)	(.8%)	897	.9%	(1 915)	(1.9%)	104 350	101.8%	102 469	5.1%	-	-	71 084	69.0%
Total By Income Source	324 222	16.3%	160 315	8.0%	71 894	3.6%	1 437 664	72.1%	1 994 095	100.0%	-	-	646 349	32.0%
Debtors Age Analysis By Customer Group														
Organs of State	29 598	23.2%	11 804	9.2%	4 469	3.5%	81 941	64.1%	127 812	6.4%	-	-	33 245	26.0%
Commercial	165 882	41.5%	76 039	19.0%	24 876	6.2%	132 658	33.2%	399 455	20.0%	-	-	61 537	15.0%
Households	119 684	8.9%	67 083	5.0%	39 492	2.9%	1 113 072	83.1%	1 339 330	67.2%	-	-	493 561	36.0%
Other	9 059	7.1%	5 390	4.2%	3 056	2.4%	109 993	86.3%	127 498	6.4%	-	-	58 008	45.0%
Total By Customer Group	324 222	16.3%	160 315	8.0%	71 894	3.6%	1 437 664	72.1%	1 994 095	100.0%	-	-	646 349	32.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Sizwe Hadebe	033 392 2002
Financial Manager	Mrs Margaret Nelisiwe Ngcobo	033 392 2601

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MKHAMBATHINI (KZN226)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	85 310	88 182	27 591	32.3%	31 104	36.5%	20 472	23.2%	8 260	9.4%	87 428	99.1%	8 175	99.7%	1.0%
Property rates	12 663	12 663	3 260	25.7%	2 830	22.4%	2 996	23.7%	2 886	22.8%	11 972	94.5%	3 018	103.3%	(4.4%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	500	500	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	118	-	117	-	115	-	117	-	466	-	-	-	(100.0%)
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 650	2 467	515	31.2%	719	43.6%	741	30.0%	1 030	41.7%	3 004	121.8%	671	122.9%	53.5%
Interest earned - outstanding debtors	1 176	1 176	320	27.2%	310	26.4%	365	31.0%	1 691	143.8%	2 686	228.4%	1 398	176.2%	21.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	70	70	1	.8%	18	26.4%	15	20.7%	4	5.7%	38	53.6%	55	228.3%	(92.8%)
Licences and permits	3 923	4 391	965	24.6%	973	24.8%	1 207	27.5%	1 553	35.4%	4 697	107.0%	1 024	107.9%	51.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	64 525	66 111	22 199	34.4%	25 850	40.1%	14 989	22.7%	1 023	1.5%	64 060	96.9%	1 923	95.8%	(46.8%)
Other own revenue	803	803	214	26.7%	288	35.8%	45	5.6%	(42)	(5.3%)	504	62.7%	86	161.7%	(149.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	81 504	84 292	15 821	19.4%	25 831	31.7%	14 652	17.4%	11 604	13.8%	67 908	80.6%	23 536	101.6%	(50.7%)
Employee related costs	27 056	27 056	5 024	18.6%	5 604	20.7%	4 450	16.4%	(2 031)	(7.5%)	13 046	48.2%	4 802	74.8%	(142.3%)
Remuneration of councillors	5 088	5 088	1 182	23.2%	1 171	23.0%	1 246	24.5%	399	7.9%	3 998	78.6%	1 174	96.2%	(66.0%)
Debt impairment	700	700	-	-	-	-	-	-	(2 169)	(309.8%)	(2 169)	(309.8%)	-	-	(100.0%)
Depreciation and asset impairment	4 800	6 000	-	-	2 400	50.0%	-	-	-	-	2 400	40.0%	-	55.2%	-
Finance charges	184	184	-	-	-	-	-	-	(139)	(75.2%)	(139)	(75.2%)	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	3 696	-	466	-	-	-	4 162	-	8 324	-	8 319	-	(50.0%)
Other expenditure	43 676	45 263	5 920	13.6%	16 190	37.1%	8 957	19.8%	11 381	25.1%	42 447	93.8%	9 242	88.6%	23.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	3 807	3 890	11 771		5 273		5 820		(3 344)		19 520		(15 361)		
Transfers recognised - capital	15 626	15 626	3 087	19.8%	1 854	11.9%	3 216	20.6%	6 366	40.7%	14 523	92.9%	6 012	108.2%	5.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	19 433	19 516	14 858		7 127		9 036		3 022		34 043		(9 349)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	19 433	19 516	14 858		7 127		9 036		3 022		34 043		(9 349)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	19 433	19 516	14 858		7 127		9 036		3 022		34 043		(9 349)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	19 433	19 516	14 858		7 127		9 036		3 022		34 043		(9 349)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	19 426	18 697	2 438	12.6%	1 541	7.9%	2 821	15.1%	8 859	47.4%	15 659	83.8%	5 700	85.6%	55.4%
National Government	15 626	13 926	2 438	15.6%	1 541	9.9%	2 821	20.3%	5 686	40.8%	12 486	89.7%	5 700	98.1%	(.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	15 626	13 926	2 438	15.6%	1 541	9.9%	2 821	20.3%	5 686	40.8%	12 486	89.7%	5 700	98.1%	(.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	4 771	-	-	-	-	-	-	3 173	66.5%	3 173	66.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	19 426	18 697	2 438	12.6%	1 541	7.9%	2 821	15.1%	8 859	47.4%	15 659	83.8%	5 700	85.6%	55.4%
Governance and Administration	1 620	920	2 438	150.5%	1 541	95.1%	2 821	306.7%	(5 896)	(640.9%)	904	98.3%	5 700	1 139.5%	(203.4%)
Executive & Council	1 340	640	2 438	182.0%	1 541	115.0%	2 821	440.8%	(6 206)	(969.6%)	594	92.8%	5 700	8 261.2%	(208.9%)
Budget & Treasury Office	140	140	-	-	-	-	-	-	45	32.1%	45	32.1%	-	-	(100.0%)
Corporate Services	140	140	-	-	-	-	-	-	265	189.2%	265	189.2%	-	-	(100.0%)
Community and Public Safety	240	140	-	-	-	-	-	-	179	128.2%	179	128.2%	-	-	(100.0%)
Community & Social Services	240	140	-	-	-	-	-	-	179	128.2%	179	128.2%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	17 566	17 637	-	-	-	-	-	-	14 576	82.6%	14 576	82.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	17 566	17 637	-	-	-	-	-	-	14 576	82.6%	14 576	82.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	96 635	102 013	35 307	36.5%	33 714	34.9%	22 533	22.1%	10 395	10.2%	101 949	99.9%	7 249	104.8%	43.4%
Property rates, penalties and collection charges	8 864	12 454	2 890	32.6%	2 441	27.5%	2 083	16.7%	2 397	19.2%	9 811	78.8%	2 508	140.5%	(4.4%)
Service charges	350	500	118	33.7%	117	33.3%	115	23.1%	78	15.5%	427	85.5%	-	-	(100.0%)
Other revenue	4 796	5 265	1 301	27.1%	1 279	26.7%	1 264	24.0%	6 260	118.9%	10 104	191.9%	766	62.1%	717.6%
Government - operating	64 525	64 525	22 163	34.3%	25 850	40.1%	15 038	23.3%	742	1.1%	63 792	98.9%	2 011	104.0%	(63.1%)
Government - capital	15 626	15 626	8 000	51.2%	3 000	19.2%	2 926	18.7%	-	-	13 926	89.1%	-	100.0%	-
Interest	2 473	3 643	835	33.8%	1 029	41.6%	1 106	30.4%	919	25.2%	3 889	106.7%	1 965	170.6%	(53.2%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(69 904)	(77 591)	(15 821)	22.6%	(25 831)	37.0%	(14 652)	18.9%	(16 304)	21.0%	(72 608)	93.6%	(19 978)	98.0%	(18.4%)
Suppliers and employees	(69 719)	(77 407)	(12 125)	17.4%	(25 355)	36.4%	(14 652)	18.9%	(16 304)	21.1%	(68 436)	88.4%	(12 415)	66.6%	31.3%
Finance charges	(184)	(184)	-	-	(9)	5.1%	-	-	-	-	(9)	5.1%	-	-	-
Transfers and grants	-	-	(3 696)	-	(466)	-	-	-	-	-	(4 162)	-	(7 563)	-	(100.0%)
Net Cash from/(used) Operating Activities	26 731	24 421	19 487	72.9%	7 884	29.5%	7 880	32.3%	(5 909)	(24.2%)	29 341	120.1%	(12 729)	125.9%	(53.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(19 426)	(20 397)	(3 087)	15.9%	(1 988)	10.2%	(3 216)	15.8%	(5 383)	26.4%	(13 674)	67.0%	(6 012)	94.4%	(10.5%)
Capital assets	(19 426)	(20 397)	(3 087)	15.9%	(1 988)	10.2%	(3 216)	15.8%	(5 383)	26.4%	(13 674)	67.0%	(6 012)	94.4%	(10.5%)
Net Cash from/(used) Investing Activities	(19 426)	(20 397)	(3 087)	15.9%	(1 988)	10.2%	(3 216)	15.8%	(5 383)	26.4%	(13 674)	67.0%	(6 012)	94.4%	(10.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	7 305	4 024	16 400	224.5%	5 896	80.7%	4 664	115.9%	(11 293)	(280.6%)	15 667	389.3%	(18 741)	298.5%	(39.7%)
Cash/cash equivalents at the year begin:	18 135	18 135	37 260	205.5%	53 660	295.9%	59 556	328.4%	64 220	354.1%	37 260	205.5%	43 930	243.3%	46.2%
Cash/cash equivalents at the year end:	25 440	22 159	53 660	210.9%	59 556	234.1%	64 220	289.8%	52 927	238.9%	52 927	238.9%	25 189	263.6%	110.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 384	12.4%	664	3.4%	589	3.1%	15 650	81.1%	19 286	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 384	12.4%	664	3.4%	589	3.1%	15 650	81.1%	19 286	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	443	10.4%	103	2.4%	94	2.2%	3 631	85.0%	4 271	22.1%	-	-	-	-
Commercial	367	14.1%	128	4.9%	108	4.2%	2 000	76.8%	2 604	13.5%	-	-	-	-
Households	923	16.3%	264	4.7%	222	3.9%	4 244	75.1%	5 652	29.3%	-	-	-	-
Other	650	9.6%	169	2.5%	165	2.4%	5 775	85.4%	6 759	35.0%	-	-	-	-
Total By Customer Group	2 384	12.4%	664	3.4%	589	3.1%	15 650	81.1%	19 286	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 233	100.0%	0	-	-	-	0	-	3 233	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 233	100.0%	0	-	-	-	0	-	3 233	100.0%

Contact Details

Municipal Manager	Mr Mrs T.C. Ndlela	031 785 9307
Financial Manager	Mr Mr. Mahendra Chandulal	031 785 9300

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: RICHMOND (KZN227)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	89 606	90 834	46 673	52.1%	24 205	27.0%	16 146	17.8%	4 640	5.1%	91 664	100.9%	5 333	100.2%	(13.0%)
Property rates	11 500	11 500	10 589	92.1%	(295)	(2.6%)	120	1.0%	1 534	13.3%	11 947	103.9%	972	103.6%	57.8%
Property rates - penalties and collection charges	750	900	222	29.5%	240	32.0%	270	30.0%	548	60.9%	1 280	142.2%	616	184.8%	(11.1%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	450	500	126	27.9%	124	27.7%	115	23.1%	122	24.4%	487	97.5%	111	100.3%	10.1%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	734	2 930	857	116.8%	1 567	213.4%	880	30.0%	953	32.5%	4 258	145.3%	1 314	166.0%	(27.5%)
Interest earned - external investments	4 050	4 060	1 735	42.8%	(76)	(1.9%)	1 051	25.9%	1 488	36.6%	4 197	103.4%	961	107.9%	54.8%
Interest earned - outstanding debtors	75	90	23	30.3%	23	30.7%	23	25.7%	25	28.2%	94	104.7%	24	107.5%	6.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	102	352	12	11.7%	6	5.5%	4	1.2%	0	-	22	6.3%	2	75.8%	(93.8%)
Licences and permits	831	273	47	5.6%	33	4.0%	35	12.9%	27	10.0%	142	52.2%	13	54.4%	112.9%
Agency services	516	516	127	24.7%	122	23.7%	200	38.8%	173	33.6%	623	120.8%	129	111.9%	34.3%
Transfers recognised - operational	70 224	69 113	32 787	46.7%	22 364	31.8%	13 325	19.3%	(361)	(.5%)	68 115	98.6%	852	97.9%	(142.4%)
Other own revenue	374	602	150	40.1%	96	25.7%	121	20.2%	131	21.8%	498	82.9%	337	49.7%	(61.2%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	98 165	103 560	42 065	42.9%	23 580	24.0%	3 520	3.4%	19 844	19.2%	89 010	86.0%	25 901	98.7%	(23.4%)
Employee related costs	40 310	39 657	8 629	21.4%	10 429	25.9%	8 692	21.9%	9 124	23.0%	36 874	93.0%	8 711	94.3%	4.7%
Remuneration of councillors	4 642	4 544	1 050	22.6%	1 059	22.8%	1 171	25.8%	1 027	22.6%	4 307	94.8%	1 013	97.3%	1.4%
Debt impairment	950	1 350	-	-	475	50.0%	-	-	575	42.6%	1 050	77.8%	550	100.0%	4.5%
Depreciation and asset impairment	8 923	11 517	1 896	21.2%	1 896	21.2%	1 896	16.5%	1 896	16.5%	7 582	65.8%	1 896	82.3%	-
Finance charges	440	148	34	7.7%	30	6.7%	31	21.1%	28	18.7%	122	82.8%	44	81.0%	(36.7%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	8 526	8 832	1 946	22.8%	1 900	22.3%	1 838	20.8%	2 390	27.1%	8 073	91.4%	1 984	85.8%	20.4%
Transfers and grants	550	890	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	33 825	36 622	28 511	84.3%	7 792	23.0%	(10 107)	(27.6%)	4 805	13.1%	31 001	84.7%	11 704	112.4%	(58.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(8 560)	(12 725)	4 607		624		12 626		(15 204)		2 654		(20 569)		
Transfers recognised - capital	33 181	30 976	2 694	8.1%	8 890	26.8%	9 908	32.0%	9 052	29.2%	30 544	98.6%	4 345	106.2%	108.3%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 621	18 250	7 302		9 514		22 534		(6 152)		33 198		(16 224)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 621	18 250	7 302		9 514		22 534		(6 152)		33 198		(16 224)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 621	18 250	7 302		9 514		22 534		(6 152)		33 198		(16 224)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 621	18 250	7 302		9 514		22 534		(6 152)		33 198		(16 224)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	36 320	39 643	2 940	8.1%	14 186	39.1%	7 823	19.7%	12 788	32.3%	37 736	95.2%	7 181	63.6%	78.1%
National Government	31 056	27 657	2 359	7.6%	8 805	28.4%	6 846	24.8%	11 042	39.9%	29 052	105.0%	3 696	126.4%	198.8%
Provincial Government	2 000	3 000	-	-	-	-	-	-	-	-	-	-	-	.3%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 056	30 657	2 359	7.1%	8 805	26.6%	6 846	22.3%	11 042	36.0%	29 052	94.8%	3 696	98.1%	198.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 264	8 986	474	14.5%	5 381	164.8%	966	10.8%	1 746	19.4%	8 568	95.3%	3 448	32.4%	(49.4%)
Public contributions and donations	-	-	107	-	-	-	10	-	-	-	117	-	36	-	(100.0%)
Capital Expenditure Standard Classification	36 320	39 643	2 940	8.1%	14 186	39.1%	7 823	19.7%	12 788	32.3%	37 736	95.2%	7 181	63.6%	78.1%
Governance and Administration	429	4 348	352	82.0%	1 681	391.9%	636	14.6%	1 761	40.5%	4 429	101.9%	251	18.7%	602.1%
Executive & Council	25	926	163	652.8%	628	2 513.9%	85	9.1%	59	6.4%	935	101.1%	239	19.1%	(75.3%)
Budget & Treasury Office	160	2 948	131	82.2%	845	528.4%	524	17.8%	1 550	52.6%	3 051	103.5%	9	220.4%	18 083.8%
Corporate Services	244	475	57	23.4%	207	84.9%	27	5.7%	152	31.9%	443	93.3%	3	11.2%	4 976.3%
Community and Public Safety	15 910	6 133	399	2.5%	1 651	10.4%	646	10.5%	1 366	22.3%	4 062	66.2%	680	61.6%	100.8%
Community & Social Services	440	455	366	83.1%	1 357	308.4%	316	69.4%	1 366	300.2%	3 404	748.2%	279	62.7%	390.3%
Sport And Recreation	15 090	5 014	-	-	-	-	-	-	-	-	-	-	33	25.6%	(100.0%)
Public Safety	380	664	33	8.7%	294	77.3%	330	49.7%	-	-	657	99.0%	369	89.3%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 981	29 162	2 190	11.0%	10 854	54.3%	6 541	22.4%	9 661	33.1%	29 246	100.3%	6 250	66.7%	54.6%
Planning and Development	2 155	3 553	-	-	-	-	-	-	14	.4%	14	.4%	85	1.6%	(83.0%)
Road Transport	17 826	25 609	2 190	12.3%	10 854	60.9%	6 541	25.5%	9 647	37.7%	29 231	114.1%	6 165	76.4%	56.5%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	25.2%	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	123 531	118 278	41 276	33.4%	39 778	32.2%	27 573	23.3%	13 267	11.2%	121 894	103.1%	9 080	114.8%	46.1%
Property rates, penalties and collection charges	11 022	9 920	2 713	24.6%	5 445	49.4%	1 719	17.3%	1 649	16.6%	11 527	116.2%	1 592	103.3%	3.6%
Service charges	360	400	131	36.4%	101	28.0%	187	46.8%	171	42.9%	590	147.6%	142	132.5%	20.9%
Other revenue	5 591	3 809	1 193	21.3%	1 824	32.6%	1 359	35.7%	1 137	29.8%	5 513	144.7%	1 104	257.1%	2.9%
Government - operating	70 224	69 113	32 787	46.7%	22 219	31.6%	14 666	21.2%	258	.4%	69 929	101.2%	915	99.2%	(71.8%)
Government - capital	33 182	30 976	2 694	8.1%	9 035	27.2%	8 567	27.7%	8 432	27.2%	28 729	92.7%	4 342	144.5%	94.2%
Interest	3 152	4 060	1 757	55.8%	1 154	36.6%	1 074	26.5%	1 620	39.9%	5 605	138.1%	985	136.2%	64.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(86 002)	(89 193)	(84 027)	97.7%	(27 387)	31.8%	(17 649)	19.8%	(6 698)	7.5%	(135 761)	152.2%	3 375	73.1%	(298.5%)
Suppliers and employees	(85 006)	(88 155)	(84 027)	98.8%	(27 387)	32.2%	(17 638)	20.0%	(6 668)	7.6%	(135 720)	154.0%	3 423	73.1%	(294.8%)
Finance charges	(444)	(148)	-	-	-	-	(11)	7.6%	(30)	20.1%	(41)	27.8%	(48)	114.7%	(38.1%)
Transfers and grants	(552)	(890)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	37 529	29 085	(42 751)	(113.9%)	12 391	33.0%	9 924	34.1%	6 569	22.6%	(13 867)	(47.7%)	12 455	256.6%	(47.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 321)	(35 680)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	22.0%	(8 063)	22.6%	(33 048)	92.6%	(6 780)	115.7%	18.9%
Capital assets	(36 321)	(35 680)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	22.0%	(8 063)	22.6%	(33 048)	92.6%	(6 780)	115.7%	18.9%
Net Cash from/(used) Investing Activities	(36 321)	(35 680)	(2 940)	8.1%	(14 186)	39.1%	(7 859)	22.0%	(8 063)	22.6%	(33 048)	92.6%	(6 780)	235.8%	18.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(41)	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(41)	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(41)	50	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 167	(6 545)	(45 691)	(3 916.8%)	(1 795)	(153.9%)	2 065	(31.6%)	(1 494)	22.8%	(46 915)	716.8%	5 676	281.0%	(126.3%)
Cash/cash equivalents at the year begin:	57 900	47 736	47 745	82.5%	2 054	3.5%	259	.5%	2 324	4.9%	47 745	100.0%	25 336	1.2%	(90.8%)
Cash/cash equivalents at the year end:	59 067	41 191	2 054	3.5%	259	.4%	2 324	5.6%	830	2.0%	830	2.0%	31 011	53.6%	(97.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3	-	290	2.4%	260	2.1%	11 568	95.4%	12 121	95.7%	-	-	4 017	33.0%
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	(0)	-	25	7.5%	22	6.5%	288	86.0%	335	2.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(241)	(117.0%)	29	13.9%	59	28.6%	359	174.5%	206	1.6%	-	-	-	-
Total By Income Source	(238)	(1.9%)	344	2.7%	340	2.7%	12 215	96.5%	12 661	100.0%	-	-	4 017	31.0%
Debtors Age Analysis By Customer Group														
Organs of State	244	17.7%	51	3.7%	47	3.4%	1 037	75.2%	1 378	10.9%	-	-	-	-
Commercial	61	2.5%	16	.7%	16	.7%	2 347	96.2%	2 441	19.3%	-	-	-	-
Households	536	9.5%	168	3.0%	199	3.5%	4 734	84.0%	5 637	44.5%	-	-	4 017	71.0%
Other	(1 079)	(33.7%)	109	3.4%	78	2.4%	4 097	127.8%	3 205	25.3%	-	-	-	-
Total By Customer Group	(238)	(1.9%)	344	2.7%	340	2.7%	12 215	96.5%	12 661	100.0%	-	-	4 017	31.0%

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr S D Mkhize	033 212 2155
Financial Manager	Mr Sanjay Mewalall	033 212 2155

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMGUNGUNDLOVU (DC22)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	644 093	621 598	222 333	34.5%	191 772	29.8%	152 319	24.5%	68 106	11.0%	634 531	102.1%	44 996	95.8%	51.4%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	146 441	112 320	28 954	19.8%	27 460	18.8%	28 332	25.2%	27 296	24.3%	112 042	99.8%	27 409	78.8%	(.4%)
Service charges - sanitation revenue	13 210	10 142	2 689	20.4%	2 653	20.1%	2 647	26.1%	4 339	42.8%	12 329	121.6%	1 632	149.5%	165.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	222	37	-	55	-	23	10.2%	90	40.3%	205	92.0%	65	-	38.1%
Interest earned - external investments	7 080	11 000	3 249	45.9%	3 243	45.8%	3 724	33.9%	(777)	(7.1%)	9 439	85.8%	2 247	105.5%	(134.6%)
Interest earned - outstanding debtors	2 872	3 000	2 417	84.2%	4 922	171.4%	7 154	238.5%	10 010	333.7%	24 503	816.8%	5 340	636.5%	87.5%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	434 490	432 840	181 042	41.7%	146 940	33.8%	110 115	25.4%	12 317	2.8%	450 415	104.1%	1 344	92.3%	816.3%
Other own revenue	-	52 075	3 943	-	6 500	-	325	.6%	14 831	28.5%	25 599	49.2%	6 960	144.1%	113.1%
Gains on disposal of PPE	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	612 246	677 753	118 641	19.4%	212 295	34.7%	90 287	13.3%	224 419	33.1%	645 642	95.3%	180 990	99.0%	24.0%
Employee related costs	191 692	200 462	46 313	24.2%	53 617	28.0%	45 690	22.8%	47 925	23.9%	193 546	96.5%	44 667	85.1%	7.3%
Remuneration of councillors	13 189	10 756	2 448	18.6%	2 654	20.1%	2 662	24.7%	2 548	23.7%	10 312	95.9%	2 794	89.0%	(8.8%)
Debt impairment	48 401	48 401	1 116	2.3%	483	1.0%	83	.2%	31 017	64.1%	32 699	67.6%	203	5.4%	15 216.2%
Depreciation and asset impairment	31 800	51 800	14 942	47.0%	14 942	47.0%	-	-	-	-	29 884	57.7%	-	195.4%	-
Finance charges	14 081	7 000	3 468	24.6%	8 444	60.0%	-	-	9 367	133.8%	21 279	304.0%	3 493	89.6%	168.1%
Bulk purchases	101 328	118 062	27 818	27.5%	26 649	26.3%	19 574	16.6%	36 594	31.0%	110 635	93.7%	29 460	109.9%	24.2%
Other Materials	1 500	1 500	158	10.5%	117	7.8%	-	-	1 053	70.2%	1 328	88.5%	438	43.2%	140.5%
Contracted services	122 915	127 562	6 180	5.0%	56 364	45.9%	12 179	9.5%	76 907	60.3%	151 630	118.9%	16 194	85.5%	374.9%
Transfers and grants	16 733	-	-	-	4 271	25.5%	-	-	-	-	4 271	-	3 000	100.0%	(100.0%)
Other expenditure	70 606	112 210	16 197	22.9%	44 755	63.4%	10 099	9.0%	19 008	16.9%	90 058	80.3%	80 742	134.8%	(76.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	31 847	(56 155)	103 692		(20 523)		62 033		(156 313)		(11 111)		(135 993)		
Transfers recognised - capital	149 865	171 072	114 700	76.5%	-	-	-	-	-	-	114 700	67.0%	18 670	34.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	181 712	114 917	218 392		(20 523)		62 033		(156 313)		103 589		(117 323)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	181 712	114 917	218 392		(20 523)		62 033		(156 313)		103 589		(117 323)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	181 712	114 917	218 392		(20 523)		62 033		(156 313)		103 589		(117 323)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	181 712	114 917	218 392		(20 523)		62 033		(156 313)		103 589		(117 323)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	201 268	242 587	116 001	57.6%	64 531	32.1%	22 640	9.3%	51 385	21.2%	254 558	104.9%	186 997	158.9%	(72.5%)
National Government	149 865	149 865	115 981	77.4%	5 719	3.8%	22 272	14.9%	51 234	34.2%	195 207	130.3%	170 135	225.9%	(69.9%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	149 865	149 865	115 981	77.4%	5 719	3.8%	22 272	14.9%	51 234	34.2%	195 207	130.3%	170 135	225.9%	(69.9%)
Borrowing	40 053	91 672	-	-	58 810	146.8%	-	-	-	-	58 810	64.2%	-	-	-
Internally generated funds	11 350	1 050	20	.2%	2	-	-	-	-	-	22	2.1%	16 862	61.2%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	368	-	151	-	518	-	-	-	(100.0%)
Capital Expenditure Standard Classification	201 268	242 587	116 001	57.6%	64 531	32.1%	22 640	9.3%	51 385	21.2%	254 558	104.9%	186 997	158.9%	(72.5%)
Governance and Administration	750	1 050	20	2.7%	2	.3%	368	35.0%	151	14.3%	541	51.5%	584	102.7%	(74.2%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	750	1 050	20	2.7%	2	.3%	368	35.0%	151	14.3%	541	51.5%	584	102.7%	(74.2%)
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	189 918	230 937	115 981	61.1%	64 529	34.0%	22 272	9.6%	51 234	22.2%	254 017	110.0%	186 413	160.8%	(72.5%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	189 918	230 937	115 981	61.1%	64 529	34.0%	22 272	9.6%	51 234	22.2%	254 017	110.0%	186 413	160.8%	(72.5%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	10 600	10 600	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	706 063	741 955	351 942	49.8%	219 775	31.1%	223 328	30.1%	114 826	15.5%	909 870	122.6%	69 137	122.6%	66.1%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	111 756	79 601	20 245	18.1%	25 284	22.6%	21 169	26.6%	23 073	29.0%	89 771	112.8%	24 929	90.4%	(7.4%)
Other revenue	-	44 442	30 908	-	19 950	-	12 037	27.1%	45 408	102.2%	108 303	243.7%	40 000	859.0%	13.5%
Government - operating	434 490	432 840	183 900	42.3%	145 768	33.5%	151 248	34.9%	3 487	.8%	484 404	111.9%	1 080	81.4%	223.0%
Government - capital	149 865	171 072	114 700	76.5%	25 118	16.8%	36 407	21.3%	39 902	23.3%	216 127	126.3%	-	83.0%	(100.0%)
Interest	9 952	14 000	2 189	22.0%	3 654	36.7%	2 468	17.6%	2 955	21.1%	11 265	80.5%	3 128	114.7%	(5.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(498 684)	(564 082)	(371 894)	74.6%	(197 342)	39.6%	(207 946)	36.9%	(177 574)	31.5%	(954 756)	169.3%	(186 709)	227.2%	(4.9%)
Suppliers and employees	(498 684)	(557 082)	(368 546)	73.9%	(197 316)	39.6%	(207 758)	37.3%	(177 562)	31.9%	(951 181)	170.7%	(182 810)	228.7%	(2.9%)
Finance charges	-	(7 000)	(3 348)	-	(26)	-	(188)	2.7%	(12)	.2%	(3 574)	51.1%	(3 900)	88.9%	(99.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	207 379	177 873	(19 952)	(9.6%)	22 433	10.8%	15 382	8.6%	(62 748)	(35.3%)	(44 886)	(25.2%)	(117 573)	(64.0%)	(46.6%)
Cash Flow from Investing Activities															
Receipts	40 000	-	-	-	-	-	30 000	-	35 000	-	65 000	-	-	-	(100.0%)
Proceeds on disposal of PPE	40 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	30 000	-	35 000	-	65 000	-	-	-	(100.0%)
Payments	(201 268)	(242 587)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	13.7%	(29 074)	12 0%	(244 881)	100.9%	(75 432)	86.5%	(61.5%)
Capital assets	(201 268)	(242 587)	(121 480)	60.4%	(61 127)	30.4%	(33 201)	13.7%	(29 074)	12.0%	(244 881)	100.9%	(75 432)	86.5%	(61.5%)
Net Cash from/(used) Investing Activities	(161 268)	(242 587)	(121 480)	75.3%	(61 127)	37.9%	(3 201)	1.3%	5 926	(2.4%)	(179 881)	74.2%	(75 432)	86.5%	(107.9%)
Cash Flow from Financing Activities															
Receipts	40 053	107 426	35 659	89.0%	28 571	71.3%	-	-	35 453	33.0%	99 683	92.8%	39 734	307.6%	(10.8%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	40 053	107 426	35 659	89.0%	28 571	71.3%	-	-	35 453	33.0%	99 683	92.8%	39 734	307.6%	(10.8%)
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(14 081)	(7 000)	(51 501)	365.7%	-	-	-	-	(10 831)	154.7%	(62 332)	890.5%	(2 252)	27.9%	380.9%
Repayment of borrowing	(14 081)	(7 000)	(51 501)	365.7%	-	-	-	-	(10 831)	154.7%	(62 332)	890.5%	(2 252)	27.9%	380.9%
Net Cash from/(used) Financing Activities	25 972	100 426	(15 842)	(61.0%)	28 571	110.0%	-	-	24 622	24.5%	37 351	37.2%	37 482	458.2%	(34.3%)
Net Increase/(Decrease) in cash held	72 083	35 712	(157 274)	(218.2%)	(10 123)	(14.0%)	12 181	34.1%	(32 200)	(90.2%)	(187 416)	(524.8%)	(155 523)	(605.0%)	(79.3%)
Cash/cash equivalents at the year begin:	162 494	178 511	(94 978)	(58.5%)	(252 253)	(155.2%)	(262 375)	(147.0%)	(250 194)	(140.2%)	(94 978)	(53.2%)	127 632	132.4%	(296.0%)
Cash/cash equivalents at the year end:	234 577	214 223	(252 253)	(107.5%)	(262 375)	(111.9%)	(250 194)	(116.8%)	(282 394)	(131.8%)	(282 394)	(131.8%)	(27 891)	(13.8%)	912.5%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	26 906	6.6%	10 394	2.5%	7 039	1.7%	366 173	89.2%	410 512	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	26 906	6.6%	10 394	2.5%	7 039	1.7%	366 173	89.2%	410 512	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 704	20.8%	388	4.7%	297	3.6%	5 790	70.8%	8 178	2.0%	-	-	-	-
Commercial	2 649	16.0%	597	3.6%	431	2.6%	12 843	77.7%	16 521	4.0%	-	-	-	-
Households	13 941	4.2%	6 574	2.0%	5 365	1.6%	309 570	92.3%	335 451	81.7%	-	-	-	-
Other	8 611	17.1%	2 835	5.6%	947	1.9%	37 970	75.4%	50 362	12.3%	-	-	-	-
Total By Customer Group	26 906	6.6%	10 394	2.5%	7 039	1.7%	366 173	89.2%	410 512	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	11 152	100.0%	-	-	-	-	-	-	11 152	22.7%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	34 842	91.7%	2 447	6.4%	1 035	2.7%	(318)	(.8%)	38 007	77.3%
Total	45 994	93.6%	2 447	5.0%	1 035	2.1%	(318)	(.6%)	49 158	100.0%

Contact Details

Municipal Manager	Mr T L S Khuzwayo	033 897 6700
Financial Manager	Mr NF Mchunu	033 897 6714

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: OKHAHLAMBA (KZN235)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	164 735	169 439	60 919	37.0%	49 747	30.2%	40 467	23.9%	16 218	9.6%	167 352	98.8%	9 609	85.7%	68.8%
Property rates	30 772	25 971	6 550	21.3%	6 585	21.4%	6 514	25.1%	6 553	25.2%	26 202	100.9%	6 203	85.4%	5.6%
Property rates - penalties and collection charges	4 355	4 355	1 132	26.0%	1 276	29.3%	1 332	30.6%	1 380	31.7%	5 119	117.6%	1 134	229.5%	21.6%
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	159	-	(100.0%)
Service charges - refuse revenue	2 019	2 019	505	25.0%	505	25.0%	505	25.0%	337	16.7%	1 853	91.8%	318	91.8%	6.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	111	111	20	18.0%	20	18.1%	21	18.5%	46	41.3%	107	95.9%	20	74.3%	127.8%
Interest earned - external investments	2 404	2 404	511	21.2%	498	20.7%	544	22.6%	(101)	(4.2%)	1 451	60.4%	817	111.3%	(112.4%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	435	432	108	24.9%	86	19.9%	100	23.2%	142	32.8%	437	101.0%	118	112.2%	20.1%
Licences and permits	1 570	437	456	29.0%	426	27.2%	512	117.1%	563	128.7%	1 957	447.6%	107	97.2%	426.8%
Agency services	675	665	227	33.6%	166	24.7%	204	30.7%	231	34.8%	828	124.6%	198	107.4%	16.6%
Transfers recognised - operational	120 404	130 863	51 021	42.4%	39 707	33.0%	32 080	24.5%	6 432	4.9%	129 238	98.8%	-	81.4%	(100.0%)
Other own revenue	1 616	2 039	389	24.1%	336	20.8%	(1 344)	(65.9%)	371	18.2%	(248)	(12.2%)	535	248.2%	(30.6%)
Gains on disposal of PPE	375	142	-	-	142	37.9%	-	-	265	186.3%	407	286.2%	-	-	(100.0%)
Operating Expenditure	174 607	188 914	32 305	18.5%	33 244	19.0%	44 718	23.7%	34 913	18.5%	145 181	76.9%	32 712	75.6%	6.7%
Employee related costs	54 355	58 272	12 414	22.8%	13 137	24.2%	13 921	23.9%	13 660	23.4%	53 132	91.2%	12 269	98.6%	11.3%
Remuneration of councillors	8 651	9 192	2 185	25.3%	2 237	25.9%	2 424	26.4%	2 299	25.0%	9 145	99.5%	2 111	100.0%	8.9%
Debt impairment	6 500	6 500	112	1.7%	27	.4%	142	2.2%	15	.2%	296	4.6%	177	5.7%	(91.5%)
Depreciation and asset impairment	21 240	22 531	-	-	-	-	8 750	38.8%	-	-	8 750	38.8%	-	22.1%	-
Finance charges	1 171	-	-	-	-	-	2	-	3	-	5	-	2	21.5%	36.5%
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 630	941	993	37.8%	790	30.0%	(1 084)	(115.2%)	296	31.4%	994	105.7%	362	74.0%	(18.2%)
Contracted services	3 922	2 699	777	19.8%	492	12.5%	1 409	52.2%	220	8.1%	2 897	107.3%	760	134.6%	(71.1%)
Transfers and grants	2 387	3 445	481	20.1%	503	21.1%	594	17.2%	431	12.5%	2 008	58.3%	548	91.2%	(21.4%)
Other expenditure	73 751	85 334	15 342	20.8%	16 060	21.8%	18 560	21.8%	17 990	21.1%	67 952	79.6%	16 483	76.2%	9.1%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(9 873)	(19 475)	28 614		16 503		(4 251)		(18 695)		22 171		(23 103)		
Transfers recognised - capital	27 014	34 514	15 694	58.1%	6 096	22.6%	8 905	25.8%	13 167	38.2%	43 863	127.1%	-	150.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	17 141	15 039	44 308		22 599		4 654		(5 528)		66 034		(23 103)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	17 141	15 039	44 308		22 599		4 654		(5 528)		66 034		(23 103)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	17 141	15 039	44 308		22 599		4 654		(5 528)		66 034		(23 103)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	17 141	15 039	44 308		22 599		4 654		(5 528)		66 034		(23 103)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	38 089	83 798	24 799	65.1%	14 464	38.0%	11 049	13.2%	15 019	17.9%	65 331	78.0%	16 735	97.3%	(10.3%)
National Government	27 014	34 922	7 193	26.6%	6 891	25.5%	7 774	22.3%	10 544	30.2%	32 402	92.8%	4 984	134.4%	111.6%
Provincial Government	-	15 000	908	-	-	-	-	-	2 518	16.8%	3 426	22.8%	321	39.5%	684.5%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	27 014	49 922	8 101	30.0%	6 891	25.5%	7 774	15.6%	13 061	26.2%	35 829	71.8%	5 304	100.8%	146.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	139	-	(100.0%)
Internally generated funds	11 075	33 876	16 698	150.8%	7 572	68.4%	3 274	9.7%	1 958	5.8%	29 502	87.1%	11 292	93.4%	(82.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	38 089	83 798	24 799	65.1%	14 464	38.0%	11 049	13.2%	15 019	17.9%	65 331	78.0%	16 735	97.3%	(10.3%)
Governance and Administration	1 100	750	351	31.9%	1 898	172.5%	226	30.1%	1 045	139.3%	3 520	469.3%	973	331.7%	7.4%
Executive & Council	300	-	144	48.0%	721	240.4%	45	-	920	-	1 830	-	-	-	(100.0%)
Budget & Treasury Office	500	150	58	11.5%	954	190.8%	155	103.5%	43	28.6%	1 210	806.7%	-	-	(100.0%)
Corporate Services	300	600	149	49.8%	223	74.2%	26	4.3%	82	13.6%	480	80.0%	973	414.6%	(91.6%)
Community and Public Safety	1 075	3 926	505	47.0%	1 490	138.6%	-	-	-	-	1 995	50.8%	1 668	78.9%	(100.0%)
Community & Social Services	1 075	3 926	505	47.0%	1 470	136.8%	-	-	-	-	1 975	50.3%	1 668	76.4%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	20	-	-	-	-	-	20	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 914	79 122	23 943	66.7%	11 076	30.8%	10 823	13.7%	13 974	17.7%	59 816	75.6%	14 094	96.0%	(.9%)
Planning and Development	35 914	79 122	23 943	66.7%	11 076	30.8%	10 823	13.7%	13 974	17.7%	59 816	75.6%	14 094	96.0%	(.9%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	188 121	195 583	67 011	35.6%	62 038	33.0%	67 816	34.7%	12 888	6.6%	209 753	107.2%	15 248	104.0%	(15.5%)
Property rates, penalties and collection charges	32 049	23 053	5 749	17.9%	5 029	15.7%	5 556	24.1%	5 338	23.2%	21 672	94.0%	4 688	81.9%	13.9%
Service charges	2 019	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	3 637	14 855	1 438	39.5%	1 216	33.4%	9 952	67.0%	7 449	50.1%	20 055	135.0%	9 887	580.2%	(24.7%)
Government - operating	120 404	120 684	49 096	40.8%	39 351	32.7%	33 194	27.5%	-	-	121 641	100.8%	-	81.8%	-
Government - capital	27 014	34 514	10 000	37.0%	16 000	59.2%	18 514	53.6%	-	-	44 514	129.0%	-	156.5%	-
Interest	2 998	2 477	728	24.3%	442	14.7%	600	24.2%	101	4.1%	1 871	75.6%	673	105.0%	(85.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(158 374)	(128 159)	(28 814)	18.2%	(36 783)	23.2%	(30 509)	23.8%	(36 575)	28.5%	(132 681)	103.5%	(41 094)	96.0%	(11.0%)
Suppliers and employees	(154 816)	(123 782)	(28 318)	18.3%	(36 258)	23.4%	(29 906)	24.2%	(36 135)	29.2%	(130 616)	105.5%	(40 681)	98.6%	(11.2%)
Finance charges	(1 171)	(1 099)	(16)	1.3%	(22)	1.9%	(10)	.9%	(10)	.9%	(57)	5.2%	(8)	2.3%	23.3%
Transfers and grants	(2 387)	(3 279)	(481)	20.1%	(503)	21.1%	(594)	18.1%	(431)	13.1%	(2 008)	61.2%	(405)	81.8%	6.4%
Net Cash from/(used) Operating Activities	29 748	67 423	38 197	128.4%	25 256	84.9%	37 307	55.3%	(23 687)	(35.1%)	77 072	114.3%	(25 845)	124.7%	(8.4%)
Cash Flow from Investing Activities															
Receipts	-	142	-	-	142	-	-	-	-	-	142	100.0%	-	-	-
Proceeds on disposal of PPE	-	142	-	-	142	-	-	-	-	-	142	100.0%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(16 195)	25.9%	(87 628)	140.0%	(18 189)	93.2%	(11.0%)
Capital assets	(38 089)	(62 609)	(36 925)	96.9%	(14 330)	37.6%	(20 177)	32.2%	(16 195)	25.9%	(87 628)	140.0%	(18 189)	93.2%	(11.0%)
Net Cash from/(used) Investing Activities	(38 089)	(62 467)	(36 925)	96.9%	(14 188)	37.2%	(20 177)	32.3%	(16 195)	25.9%	(87 486)	140.1%	(18 189)	93.6%	(11.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(3 137)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(11 479)	4 956	1 272	(11.1%)	11 068	(96.4%)	17 129	345.6%	(39 882)	(804.7%)	(10 413)	(210.1%)	(44 035)	21.5%	(9.4%)
Cash/cash equivalents at the year begin:	42 895	41 425	41 425	96.6%	42 697	99.5%	53 765	129.8%	70 894	171.1%	41 425	100.0%	83 189	100.0%	(14.8%)
Cash/cash equivalents at the year end:	31 416	46 381	42 697	135.9%	53 765	171.1%	70 894	152.9%	31 012	66.9%	31 012	66.9%	39 154	231.1%	(20.8%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 192	7.2%	1 365	4.5%	1 264	4.2%	25 580	84.1%	30 401	70.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	53	8.8%	35	5.9%	25	4.2%	482	81.1%	595	1.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	4	3.4%	4	3.4%	4	3.1%	116	90.1%	129	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	457	3.8%	448	3.7%	439	3.6%	10 762	88.9%	12 106	28.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	0	(.2%)	19	(9.8%)	13	(6.7%)	(225)	116.7%	(193)	(.4%)	-	-	-	-
Total By Income Source	2 706	6.3%	1 872	4.3%	1 745	4.1%	36 715	85.3%	43 038	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	559	4.2%	538	4.1%	525	4.0%	11 600	87.7%	13 222	30.7%	-	-	-	-
Commercial	301	22.2%	146	10.8%	90	6.6%	820	60.4%	1 356	3.2%	-	-	-	-
Households	606	5.9%	452	4.4%	391	3.8%	8 831	85.9%	10 281	23.9%	-	-	-	-
Other	1 241	6.8%	735	4.0%	739	4.1%	15 464	85.1%	18 179	42.2%	-	-	-	-
Total By Customer Group	2 706	6.3%	1 872	4.3%	1 745	4.1%	36 715	85.3%	43 038	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	461	100.0%	-	-	-	-	-	-	461	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	461	100.0%	-	-	-	-	-	-	461	100.0%

Contact Details

Municipal Manager	Mr S Sibande	036 448 1076
Financial Manager	Mr S Ndabandaba	036 448 8052

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: INKOSI LANGALIBALELE (KZN237)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	473 210	497 870	96 299	20.4%	52 200	11.0%	70 056	14.1%	63 451	12.7%	282 005	56.6%	-	-	(100.0%)
Property rates	70 174	78 674	15 365	21.9%	10 573	15.1%	17 770	22.6%	-	-	43 709	55.6%	-	-	-
Property rates - penalties and collection charges	13 673	12 000	5 312	38.9%	1 502	11.0%	2 336	19.5%	-	-	9 150	76.2%	-	-	-
Service charges - electricity revenue	215 025	230 025	60 628	28.2%	34 297	16.0%	44 237	19.2%	-	-	139 162	60.5%	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 467	7 492	2 102	28.2%	1 380	18.5%	2 060	27.5%	-	-	5 543	74.0%	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	673	624	114	17.0%	28	4.2%	205	32.8%	16	2.6%	363	58.3%	-	-	(100.0%)
Interest earned - external investments	2 065	2 065	320	15.5%	120	5.8%	113	5.5%	-	-	554	26.8%	-	-	-
Interest earned - outstanding debtors	700	3 076	163	23.3%	114	16.3%	332	10.8%	-	-	609	19.8%	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 361	72	32	2.3%	11	.8%	22	29.9%	-	-	65	89.8%	-	-	-
Licences and permits	5 082	5 114	1 158	22.8%	826	16.3%	1 372	26.8%	-	-	3 356	65.6%	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	153 886	155 552	10 309	6.7%	2 928	1.9%	900	.6%	-	-	14 137	9.1%	-	-	-
Other own revenue	3 104	3 175	795	25.6%	419	13.5%	709	22.3%	63 435	1 997.8%	65 358	2 058.4%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	500 526	504 282	68 148	13.6%	52 065	10.4%	65 185	12.9%	87 210	17.3%	272 608	54.1%	-	-	(100.0%)
Employee related costs	122 004	122 005	19 983	16.4%	3 382	2.8%	-	-	-	-	23 365	19.2%	-	-	-
Remuneration of councillors	13 308	15 115	1 730	13.0%	-	-	-	-	-	-	1 730	11.4%	-	-	-
Debt impairment	10 304	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	65 197	65 197	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	4 753	6 103	1 166	24.5%	1 260	26.5%	1 978	32.4%	-	-	4 404	72.2%	-	-	-
Bulk purchases	176 205	170 735	13 423	7.6%	35 600	20.2%	32 794	19.2%	-	-	81 818	47.9%	-	-	-
Other Materials	17 891	14 576	5 635	31.5%	658	3.7%	3 020	20.7%	-	-	9 313	63.9%	-	-	-
Contracted services	16 552	20 694	10 322	62.4%	6 093	36.8%	6 883	33.3%	-	-	23 297	112.6%	-	-	-
Transfers and grants	4 264	12 764	205	4.8%	-	-	-	-	-	-	205	1.6%	-	-	-
Other expenditure	70 048	77 093	15 684	22.4%	5 073	7.2%	20 511	26.6%	87 210	113.1%	128 478	166.7%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(27 316)	(6 412)	28 151		135		4 871		(23 759)		9 397		-		
Transfers recognised - capital	51 547	50 547	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	24 231	44 135	28 151		135		4 871		(23 759)		9 397		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	24 231	44 135	28 151		135		4 871		(23 759)		9 397		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	24 231	44 135	28 151		135		4 871		(23 759)		9 397		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	24 231	44 135	28 151		135		4 871		(23 759)		9 397		-		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	62 414	57 747	8 354	13.4%	23 809	38.1%	4 288	7.4%	12 557	21.7%	49 008	84.9%	-	-	(100.0%)
National Government	48 547	48 547	7 510	15.5%	4 752	9.8%	2 191	4.5%	6 776	14.0%	21 229	43.7%	-	-	(100.0%)
Provincial Government	3 000	2 000	844	28.1%	16 372	545.7%	2 085	104.2%	-	-	19 301	965.0%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	51 547	50 547	8 354	16.2%	21 124	41.0%	4 276	8.5%	6 776	13.4%	40 529	80.2%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	10 867	7 200	-	-	2 685	24.7%	12	.2%	5 782	80.3%	8 479	117.8%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 414	57 747	8 354	13.4%	23 809	38.1%	4 288	7.4%	12 557	21.7%	49 008	84.9%	-	-	(100.0%)
Governance and Administration	4 869	6 202	-	-	-	-	91	1.5%	833	13.4%	924	14.9%	-	-	(100.0%)
Executive & Council	250	110	-	-	-	-	91	82.9%	419	381.0%	510	463.9%	-	-	(100.0%)
Budget & Treasury Office	30	3 770	-	-	-	-	-	-	55	1.4%	55	1.4%	-	-	(100.0%)
Corporate Services	4 589	2 322	-	-	-	-	-	-	359	15.5%	359	15.5%	-	-	(100.0%)
Community and Public Safety	3 090	2 090	3 615	117.0%	2 410	78.0%	2 080	99.5%	3 600	172.3%	11 706	560.1%	-	-	(100.0%)
Community & Social Services	3 090	2 090	3 615	117.0%	2 410	78.0%	1 773	84.8%	3 600	172.3%	11 399	545.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	37	-	-	-	37	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	270	-	-	-	270	-	-	-	-
Economic and Environmental Services	38 725	38 725	844	2.2%	21 399	55.3%	2 117	5.5%	5 719	14.8%	30 078	77.7%	-	-	(100.0%)
Planning and Development	-	-	-	-	15 445	-	2 116	-	-		17 561		-	-	-
Road Transport	38 725	38 725	844	2.2%	5 954	15.4%	0	-	5 719	14.8%	12 517	32.3%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	15 730	10 730	3 895	24.8%	-	-	-	-	2 405	22.4%	6 300	58.7%	-	-	(100.0%)
Electricity	15 730	10 730	3 895	24.8%	-	-	-	-	2 405	22.4%	6 300	58.7%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	503 555	519 221	136 466	27.1%	148 752	29.5%	147 508	28.4%	67 134	12.9%	499 860	96.3%	-	-	(100.0%)
Property rates, penalties and collection charges	69 928	69 928	33 374	47.7%	21 714	31.1%	11 884	17.0%	28 124	40.2%	95 096	136.0%	-	-	(100.0%)
Service charges	216 474	231 474	64 683	29.9%	57 181	26.4%	51 140	22.1%	34 663	15.0%	207 668	89.7%	-	-	(100.0%)
Other revenue	9 654	9 655	1 786	18.5%	14 131	146.4%	48 692	504.3%	3 895	40.3%	68 504	709.5%	-	-	(100.0%)
Government - operating	153 886	155 552	36 347	23.6%	40 928	26.6%	35 632	22.9%	-	-	112 907	72.6%	-	-	-
Government - capital	51 547	50 547	-	-	14 763	28.6%	46	.1%	-	-	14 809	29.3%	-	-	-
Interest	2 065	2 065	276	13.3%	36	1.7%	113	5.5%	452	21.9%	876	42.4%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(425 024)	(429 075)	(122 001)	28.7%	(125 386)	29.5%	(151 968)	35.4%	(132 777)	30.9%	(532 132)	124.0%	-	-	(100.0%)
Suppliers and employees	(416 007)	(418 708)	(120 095)	28.9%	(123 357)	29.7%	(149 991)	35.8%	(132 221)	31.6%	(525 664)	125.5%	-	-	(100.0%)
Finance charges	(4 753)	(6 103)	(1 906)	40.1%	(2 029)	42.7%	(1 978)	32.4%	-	-	(5 912)	96.9%	-	-	-
Transfers and grants	(4 264)	(4 264)	-	-	-	-	-	-	(556)	13.0%	(556)	13.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	78 531	90 146	14 465	18.4%	23 366	29.8%	(4 460)	(4.9%)	(65 643)	(72.8%)	(32 272)	(35.8%)	-	-	(100.0%)
Cash Flow from Investing Activities															
Receipts	94	94	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	94	94	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 414)	(59 367)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	18.8%	(10 235)	17.2%	(58 293)	98.2%	-	-	(100.0%)
Capital assets	(62 414)	(59 367)	(12 530)	20.1%	(24 363)	39.0%	(11 165)	18.8%	(10 235)	17.2%	(58 293)	98.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 320)	(59 273)	(12 530)	20.1%	(24 363)	39.1%	(11 165)	18.8%	(10 235)	17.3%	(58 293)	98.3%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	68	68	33	48.2%	45	66.5%	33	47.9%	-	-	111	162.6%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	68	68	33	48.2%	45	66.5%	33	47.9%	-	-	111	162.6%	-	-	-
Payments	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	-	-	(475)	8.2%	-	-	-
Repayment of borrowing	(5 777)	(5 777)	(158)	2.7%	(158)	2.7%	(158)	2.7%	-	-	(475)	8.2%	-	-	-
Net Cash from/(used) Financing Activities	(5 709)	(5 709)	(125)	2.2%	(113)	2.0%	(126)	2.2%	-	-	(364)	6.4%	-	-	-
Net Increase/(Decrease) in cash held	10 502	25 164	1 809	17.2%	(1 110)	(10.6%)	(15 750)	(62.6%)	(75 878)	(301.5%)	(90 928)	(361.4%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	30 188	18 859	15 700	52.0%	17 509	58.0%	16 400	87.0%	649	3.4%	15 700	83.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	40 690	44 023	17 509	43.0%	16 400	40.3%	649	1.5%	(75 229)	(170.9%)	(75 229)	(170.9%)	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17 079	11.0%	13 091	8.4%	2 121	1.4%	123 472	79.3%	155 764	100.0%	-	-	-	-
Total By Income Source	17 079	11.0%	13 091	8.4%	2 121	1.4%	123 472	79.3%	155 764	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	5 551	10.6%	1 850	3.5%	475	.9%	44 312	84.9%	52 188	33.5%	-	-	-	-
Commercial	439	(282.6%)	115	(74.0%)	(881)	566.8%	171	(110.2%)	(155)	(.1%)	-	-	-	-
Households	2 255	5.8%	1 257	3.2%	421	1.1%	34 980	89.9%	38 913	25.0%	-	-	-	-
Other	8 834	13.6%	9 869	15.2%	2 106	3.2%	44 009	67.9%	64 818	41.6%	-	-	-	-
Total By Customer Group	17 079	11.0%	13 091	8.4%	2 121	1.4%	123 472	79.3%	155 764	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	29 726	49.4%	8 198	13.6%	6 140	10.2%	16 095	26.8%	60 159	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	29 726	49.4%	8 198	13.6%	6 140	10.2%	16 095	26.8%	60 159	100.0%

Contact Details

Municipal Manager	Mrs ZAKHONA NDLELA	036 342 7801
Financial Manager	Mr SIBUSISO RADEBE	036 342 7805

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ALFRED DUMA (KZN238)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	724 236	733 352	247 391	34.2%	178 030	24.6%	336 215	45.8%	120 042	16.4%	881 679	120.2%	-	-	(100.0%)
Property rates	145 179	151 531	63 301	43.6%	29 962	20.6%	177 169	116.9%	22 803	15.0%	293 234	193.5%	-	-	(100.0%)
Property rates - penalties and collection charges	5 569	5 569	646	11.6%	-	-	2 956	53.1%	3 710	66.6%	7 312	131.3%	-	-	(100.0%)
Service charges - electricity revenue	305 240	301 525	87 831	28.8%	70 669	23.2%	70 866	23.5%	77 766	25.8%	307 132	101.9%	-	-	(100.0%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	13 855	18 539	6 565	47.4%	5 506	39.7%	5 580	30.1%	3 763	20.3%	21 414	115.5%	-	-	(100.0%)
Service charges - other	465	5 074	116	24.9%	102	21.9%	121	2.4%	102	2.0%	440	8.7%	-	-	(100.0%)
Rental of facilities and equipment	684	581	164	24.0%	182	26.6%	106	18.2%	108	18.5%	559	96.3%	-	-	(100.0%)
Interest earned - external investments	14 210	15 074	2 444	17.2%	6 754	47.5%	3 526	23.4%	5 772	38.3%	18 495	122.7%	-	-	(100.0%)
Interest earned - outstanding debtors	2 440	2 737	213	8.7%	-	-	838	30.6%	1 287	47.0%	2 338	85.4%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	10 619	10 620	2 657	25.0%	871	8.2%	3 398	32.0%	845	8.0%	7 771	73.2%	-	-	(100.0%)
Licences and permits	6 953	6 037	1 597	23.0%	1 219	17.5%	1 282	21.2%	1 290	21.4%	5 389	89.3%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	208 460	208 194	79 877	38.3%	61 246	29.4%	68 805	33.0%	175	.1%	210 103	100.9%	-	-	(100.0%)
Other own revenue	10 562	7 871	1 980	18.7%	1 520	14.4%	1 570	19.9%	2 421	30.8%	7 491	95.2%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	735 160	766 754	114 803	15.6%	149 979	20.4%	153 930	20.1%	192 927	25.2%	611 639	79.8%	-	-	(100.0%)
Employee related costs	212 423	210 665	50 485	23.8%	59 575	28.0%	53 473	25.4%	51 108	24.3%	214 640	101.9%	-	-	(100.0%)
Remuneration of councillors	24 049	22 628	4 340	18.0%	5 240	21.8%	5 408	23.9%	5 490	24.3%	20 478	90.5%	-	-	(100.0%)
Debt impairment	24 610	35 497	-	-	-	-	-	-	34 018	95.8%	34 018	95.8%	-	-	(100.0%)
Depreciation and asset impairment	81 477	78 080	-	-	37 968	46.6%	13 464	17.2%	-	-	51 432	65.9%	-	-	-
Finance charges	592	591	68	11.6%	443	74.8%	179	30.3%	175	29.6%	865	146.3%	-	-	(100.0%)
Bulk purchases	199 037	203 126	40 556	20.4%	15 061	7.6%	42 338	20.8%	54 543	26.9%	152 499	75.1%	-	-	(100.0%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	12 384	8 305	1 318	10.6%	2 937	23.7%	1 315	15.8%	758	9.1%	6 328	76.2%	-	-	(100.0%)
Transfers and grants	1 309	5 742	(17)	(1.3%)	420	32.1%	407	7.1%	634	11.0%	1 444	25.1%	-	-	(100.0%)
Other expenditure	179 279	202 120	18 053	10.1%	28 335	15.8%	37 346	18.5%	46 201	22.9%	129 935	64.3%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 924)	(33 402)	132 589		28 052		182 285		(72 886)		270 040		-		
Transfers recognised - capital	120 353	136 896	-	-	-	-	-	-	1 000	.7%	1 000	.7%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	109 429	103 494	132 589		28 052		182 285		(71 886)		271 040		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	109 429	103 494	132 589		28 052		182 285		(71 886)		271 040		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	109 429	103 494	132 589		28 052		182 285		(71 886)		271 040		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	109 429	103 494	132 589		28 052		182 285		(71 886)		271 040		-		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	210 248	248 817	1 698	.8%	30 247	14.4%	26 434	10.6%	69 375	27.9%	127 754	51.3%	-	-	(100.0%)
National Government	113 509	136 896	708	.6%	20 287	17.9%	13 252	9.7%	33 583	24.5%	67 830	49.5%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	113 509	136 896	708	.6%	20 287	17.9%	13 252	9.7%	33 583	24.5%	67 830	49.5%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	96 739	111 921	990	1.0%	9 960	10.3%	13 182	11.8%	35 793	32.0%	59 924	53.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	210 248	248 817	1 698	.8%	30 247	14.4%	26 434	10.6%	69 375	27.9%	127 754	51.3%	-	-	(100.0%)
Governance and Administration	-	8 024	-	-	-	-	-	-	4 782	59.6%	4 782	59.6%	-	-	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	8 024	-	-	-	-	-	-	4 782	59.6%	4 782	59.6%	-	-	(100.0%)
Community and Public Safety	22 950	36 745	990	4.3%	1 083	4.7%	6 209	16.9%	7 058	19.2%	15 341	41.7%	-	-	(100.0%)
Community & Social Services	11 950	36 745	990	8.3%	989	8.3%	6 209	16.9%	7 058	19.2%	15 247	41.5%	-	-	(100.0%)
Sport And Recreation	11 000	-	-	-	94	.9%	-	-	-	-	94	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	162 413	174 459	708	.4%	28 902	17.8%	16 855	9.7%	50 622	29.0%	97 088	55.7%	-	-	(100.0%)
Planning and Development	4 000	4 353	-	-	2 521	63.0%	1 263	29.0%	1		3 786	87.0%	-	-	(100.0%)
Road Transport	158 413	170 106	708	.4%	26 381	16.7%	15 592	9.2%	50 621	29.8%	93 302	54.8%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	24 885	29 589	-	-	262	1.1%	3 369	11.4%	6 913	23.4%	10 544	35.6%	-	-	(100.0%)
Electricity	24 885	29 589	-	-	262	1.1%	3 369	11.4%	6 913	23.4%	10 544	35.6%	-	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	810 113	849 354	243 748	30.1%	175 038	21.6%	175 978	20.7%	120 863	14.2%	715 627	84.3%	-	-	(100.0%)
Property rates, penalties and collection charges	132 362	136 669	63 715	48.1%	30 000	22.7%	42 034	30.8%	26 335	19.3%	162 084	118.6%	-	-	(100.0%)
Service charges	311 541	325 137	93 043	29.9%	72 775	23.4%	73 522	22.6%	81 631	25.1%	320 971	98.7%	-	-	(100.0%)
Other revenue	23 187	25 109	6 399	27.6%	4 043	17.4%	4 412	17.6%	4 663	18.6%	19 518	77.7%	-	-	(100.0%)
Government - operating	208 460	208 194	77 934	37.4%	61 246	29.4%	50 709	24.4%	175	.1%	190 064	91.3%	-	-	(100.0%)
Government - capital	120 353	136 896	-	-	-	-	-	-	1 000	.7%	1 000	.7%	-	-	(100.0%)
Interest	14 210	17 349	2 657	18.7%	6 974	49.1%	5 301	30.6%	7 059	40.7%	21 990	126.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(629 070)	(714 355)	(142 080)	22.6%	(115 118)	18.3%	(110 989)	15.5%	(147 410)	20.6%	(515 598)	72.2%	-	-	(100.0%)
Suppliers and employees	(627 170)	(708 022)	(141 819)	22.6%	(114 700)	18.3%	(110 348)	15.6%	(146 681)	20.7%	(513 548)	72.5%	-	-	(100.0%)
Finance charges	(592)	(591)	(160)	27.0%	(100)	16.8%	(209)	35.3%	(95)	16.1%	(563)	95.2%	-	-	(100.0%)
Transfers and grants	(1 309)	(5 742)	(101)	7.7%	(319)	24.4%	(432)	7.5%	(634)	11.0%	(1 487)	25.9%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	181 042	134 999	101 667	56.2%	59 920	33.1%	64 989	48.1%	(26 547)	(19.7%)	200 029	148.2%	-	-	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(65 506)	26.3%	(127 492)	51.2%	-	-	(100.0%)
Capital assets	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(65 506)	26.3%	(127 492)	51.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(210 898)	(248 817)	(5 328)	2.5%	(30 224)	14.3%	(26 434)	10.6%	(65 506)	26.3%	(127 492)	51.2%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	12 639	-	517	-	268	-	475	-	13 899	-	-	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	5	-	-	-	-	-	-	-	5	-	-	-	-
Increase (decrease) in consumer deposits	-	-	12 633	-	517	-	268	-	475	-	13 893	-	-	-	(100.0%)
Payments	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(546)	111.3%	(887)	180.9%	-	-	(100.0%)
Repayment of borrowing	(490)	(490)	(193)	39.3%	(73)	15.0%	(76)	15.4%	(546)	111.3%	(887)	180.9%	-	-	(100.0%)
Net Cash from/(used) Financing Activities	(490)	(490)	12 446	(2 537.8%)	443	(90.4%)	193	(39.3%)	(71)	14.4%	13 011	(2 653.1%)	-	-	(100.0%)
Net Increase/(Decrease) in cash held	(30 346)	(114 308)	108 785	(358.5%)	30 140	(99.3%)	38 748	(33.9%)	(92 124)	80.6%	85 549	(74.8%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	210 365	241 081	241 081	114.6%	349 866	166.3%	380 006	157.6%	418 754	173.7%	241 081	100.0%	-	-	(100.0%)
Cash/cash equivalents at the year end:	180 018	126 773	349 866	194.4%	380 006	211.1%	418 754	330.3%	326 630	257.6%	326 630	257.6%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 689	12.4%	11 527	4.5%	11 435	4.5%	200 491	78.6%	255 143	100.0%	-	-	-	-
Total By Income Source	31 689	12.4%	11 527	4.5%	11 435	4.5%	200 491	78.6%	255 143	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	31 689	12.4%	11 527	4.5%	11 435	4.5%	200 491	78.6%	255 143	100.0%	-	-	-	-
Total By Customer Group	31 689	12.4%	11 527	4.5%	11 435	4.5%	200 491	78.6%	255 143	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 540	100.0%	-	-	-	-	-	-	2 540	63.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	793	53.7%	652	44.2%	-	-	31	2.1%	1 476	36.8%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 333	83.0%	652	16.2%	-	-	31	.8%	4 017	100.0%

Contact Details

Municipal Manager	Mr Madoda P. Khathide	036 637 2231
Financial Manager	Mr Mzingisi Hloba	036 637 2231

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UTHUKELA (DC23)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	556 033	637 393	226 400	40.7%	159 866	28.8%	131 206	20.6%	29 822	4.7%	547 294	85.9%	58 339	99.6%	(48.9%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	159 378	231 101	71 532	44.9%	28 535	17.9%	28 939	12.5%	12 799	5.5%	141 804	61.4%	38 017	105.8%	(66.3%)
Service charges - sanitation revenue	17 551	17 551	4 641	26.4%	3 818	21.8%	3 535	20.1%	4 037	23.0%	16 031	91.3%	4 335	97.3%	(6.9%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	1 566	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	10 671	7 671	73	.7%	3 308	31.0%	1 470	19.2%	1 312	17.1%	6 163	80.3%	6 120	127.2%	(78.6%)
Interest earned - outstanding debtors	28 321	38 321	10 118	35.7%	10 708	37.8%	11 030	28.8%	9 990	26.1%	41 846	109.2%	5 219	76.0%	91.4%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	338 198	339 353	139 756	41.3%	112 079	33.1%	84 834	25.0%	908	.3%	337 577	99.5%	2 765	97.3%	(67.1%)
Other own revenue	1 914	3 395	280	14.6%	1 418	74.1%	1 399	41.2%	776	22.9%	3 874	114.1%	318	197.1%	144.1%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	548 356	591 557	113 839	20.8%	138 476	25.3%	175 696	29.7%	220 826	37.3%	648 838	109.7%	190 524	103.8%	15.9%
Employee related costs	195 150	224 481	52 031	26.7%	70 441	36.1%	50 172	22.4%	52 001	23.2%	224 644	100.1%	45 026	83.8%	15.5%
Remuneration of councillors	6 552	6 552	1 220	18.6%	1 499	22.9%	1 744	26.6%	1 404	21.4%	5 867	89.5%	1 488	92.2%	(5.7%)
Debt impairment	36 460	71 800	389	1.1%	(389)	(1.1%)	-	-	103 650	144.4%	103 650	144.4%	16 209	287.2%	539.4%
Depreciation and asset impairment	57 676	57 676	-	-	-	-	33 474	58.0%	-	-	33 474	58.0%	9 731	93.9%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	5 901	5 901	-	-	1 712	29.0%	1 248	21.1%	1 622	27.5%	4 581	77.6%	80	53.0%	1 927.1%
Other Materials	44 506	47 974	7 221	16.2%	6 457	14.5%	13 591	28.3%	5 482	11.4%	32 751	68.3%	17 785	71.1%	(69.2%)
Contracted services	37 412	53 295	10 224	27.3%	14 551	38.9%	19 934	37.4%	9 759	18.3%	54 469	102.2%	14 439	71.9%	(32.4%)
Transfers and grants	10 512	25 000	11 786	112.1%	13 843	131.7%	24 472	97.9%	10 859	43.4%	60 961	243.8%	11 877	132.1%	(8.6%)
Other expenditure	154 188	98 879	30 968	20.1%	30 361	19.7%	31 061	31.4%	36 050	36.5%	128 440	129.9%	73 888	119.8%	(51.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 676	45 835	112 561		21 390		(44 489)		(191 005)		(101 544)		(132 185)		
Transfers recognised - capital	262 691	326 691	43 974	16.7%	72 729	27.7%	75 819	23.2%	49 492	15.1%	242 014	74.1%	121 498	224.2%	(59.3%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	270 367	372 526	156 535		94 119		31 330		(141 513)		140 470		(10 687)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	270 367	372 526	156 535		94 119		31 330		(141 513)		140 470		(10 687)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	270 367	372 526	156 535		94 119		31 330		(141 513)		140 470		(10 687)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	270 367	372 526	156 535		94 119		31 330		(141 513)		140 470		(10 687)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	265 244	329 244	43 985	16.6%	73 598	27.7%	76 292	23.2%	49 588	15.1%	243 463	73.9%	108 761	79.1%	(54.4%)
National Government	262 691	326 854	43 974	16.7%	72 729	27.7%	74 028	22.6%	49 492	15.1%	240 223	73.5%	104 517	73.3%	(52.6%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	262 691	326 854	43 974	16.7%	72 729	27.7%	74 028	22.6%	49 492	15.1%	240 223	73.5%	104 517	73.3%	(52.6%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	2 553	1 930	11	.4%	869	34.0%	2 264	117.3%	96	5.0%	3 240	167.9%	4 244	139.5%	(97.7%)
Public contributions and donations	-	460	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	265 244	329 244	43 985	16.6%	73 598	27.7%	76 292	23.2%	49 588	15.1%	243 463	73.9%	108 761	79.1%	(54.4%)
Governance and Administration	1 830	1 830	7	.4%	860	47.0%	1 637	89.4%	96	5.2%	2 599	142.0%	1 161	77.6%	(91.7%)
Executive & Council	290	290	-	-	60	20.6%	720	248.1%	-	-	779	268.7%	568	91.2%	(100.0%)
Budget & Treasury Office	225	225	-	-	112	49.6%	-	-	-	-	112	49.6%	78	51.9%	(100.0%)
Corporate Services	1 315	1 315	7	.5%	688	52.3%	917	69.8%	96	7.3%	1 708	129.9%	515	92.9%	(81.4%)
Community and Public Safety	560	460	-	-	-	-	-	-	-	-	-	-	71	.7%	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	460	460	-	-	-	-	-	-	-	-	-	-	71	53.3%	(100.0%)
Economic and Environmental Services	2 378	100	-	-	9	.4%	590	590.2%	-	-	599	599.2%	3 012	137.2%	(100.0%)
Planning and Development	-	100	-	-	9	-	590	590.2%	-	-	599	599.2%	3 012	-	(100.0%)
Road Transport	2 378	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	260 476	326 854	43 978	16.9%	72 729	27.9%	74 065	22.7%	49 492	15.1%	240 264	73.5%	104 517	84.3%	(52.6%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	260 476	326 854	43 978	16.9%	72 729	27.9%	74 065	22.7%	49 492	15.1%	240 264	73.5%	104 517	84.3%	(52.6%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	704 016	775 358	383 589	54.5%	247 049	35.1%	207 697	26.8%	22 930	3.0%	861 265	111.1%	29 912	98.6%	(23.3%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	88 641	98 892	40 642	45.8%	19 710	22.2%	21 462	21.7%	20 962	21.2%	102 776	103.9%	23 786	94.9%	(11.9%)
Other revenue	1 914	3 394	19 770	1 032.9%	1 233	64.4%	3 699	109.0%	338	10.0%	25 041	737.8%	318	-	6.4%
Government - operating	338 199	338 708	140 739	41.6%	112 216	33.2%	84 044	24.8%	-	-	336 999	99.5%	-	98.6%	-
Government - capital	262 691	326 691	51 059	19.4%	113 382	43.2%	97 022	29.7%	-	-	261 463	80.0%	-	100.0%	-
Interest	12 571	7 672	131 379	1 045.1%	508	4.0%	1 470	19.2%	1 630	21.2%	134 987	1 759.4%	5 808	92.8%	(71.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(443 708)	(462 080)	(113 710)	25.6%	(140 060)	31.6%	(142 374)	30.8%	(235 425)	50.9%	(631 569)	136.7%	(190 523)	121.5%	23.6%
Suppliers and employees	(443 708)	(436 451)	(101 924)	23.0%	(126 217)	28.4%	(117 913)	27.0%	(224 565)	51.5%	(570 618)	130.7%	(190 523)	121.5%	17.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(25 629)	(11 786)	-	(13 843)	-	(24 461)	95.4%	(10 860)	42.4%	(60 950)	237.8%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	260 308	313 278	269 879	103.7%	106 989	41.1%	65 323	20.9%	(212 495)	(67.8%)	229 697	73.3%	(160 611)	37.5%	32.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(49 492)	15.0%	(280 141)	85.1%	(121 498)	90.0%	(59.3%)
Capital assets	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(49 492)	15.0%	(280 141)	85.1%	(121 498)	90.0%	(59.3%)
Net Cash from/(used) Investing Activities	(265 244)	(329 244)	(43 974)	16.6%	(76 429)	28.8%	(110 246)	33.5%	(49 492)	15.0%	(280 141)	85.1%	(121 498)	90.0%	(59.3%)
Cash Flow from Financing Activities															
Receipts	380	1 081	-	-	-	-	-	-	-	-	-	-	120	178.4%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	380	1 081	-	-	-	-	-	-	-	-	-	-	120	178.4%	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	380	1 081	-	-	-	-	-	-	-	-	-	-	120	178.4%	(100.0%)
Net Increase/(Decrease) in cash held	(4 556)	(14 885)	225 905	(4 958.4%)	30 560	(670.8%)	(44 923)	301.8%	(261 987)	1 760.0%	(50 445)	338.9%	(281 989)	205.1%	(7.1%)
Cash/cash equivalents at the year begin:	63 735	36 715	36 715	57.6%	262 621	412.1%	293 181	798.5%	248 258	676.2%	36 715	100.0%	260 256	100.0%	(4.6%)
Cash/cash equivalents at the year end:	59 179	21 830	262 621	443.8%	293 181	495.4%	248 258	1 137.2%	(13 729)	(62.9%)	(13 729)	(62.9%)	(21 733)	(34.1%)	(36.8%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	14 410	2.1%	14 548	2.1%	11 747	1.7%	642 834	94.0%	683 539	99.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	70	3.2%	48	2.1%	45	2.0%	2 064	92.7%	2 227	.3%	-	-	-	-
Total By Income Source	14 480	2.1%	14 596	2.1%	11 792	1.7%	644 898	94.0%	685 766	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10 916	1.7%	11 739	1.9%	9 922	1.6%	593 242	94.8%	625 819	91.3%	-	-	-	-
Commercial	2 324	6.1%	1 181	3.1%	840	2.2%	33 764	88.6%	38 109	5.6%	-	-	-	-
Households	1 169	6.0%	1 628	8.3%	986	5.0%	15 828	80.7%	19 612	2.9%	-	-	-	-
Other	70	3.2%	48	2.1%	45	2.0%	2 064	92.7%	2 226	.3%	-	-	-	-
Total By Customer Group	14 480	2.1%	14 596	2.1%	11 792	1.7%	644 898	94.0%	685 766	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	15 956	100.0%	15 956	41.0%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	13 213	57.5%	339	1.5%	9 433	41.0%	-	-	22 986	59.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	13 213	33.9%	339	.9%	9 433	24.2%	15 956	41.0%	38 942	100.0%

Contact Details

Municipal Manager	Mr S N Kunene	036 638 5100
Financial Manager	Ms P.H.Z. Kubheka	036 638 5100

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ENDUMENI (KZN241)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	253 838	262 135	66 289	26.1%	62 322	24.6%	98 790	37.7%	21 411	8.2%	248 812	94.9%	48 951	93.7%	(56.3%)
Property rates	60 073	64 994	23 804	39.6%	12 821	21.3%	12 889	19.8%	11 001	16.9%	60 514	93.1%	11 751	92.4%	(6.4%)
Property rates - penalties and collection charges	6 960	6 960	1 569	22.5%	1 647	23.7%	1 394	20.0%	1 217	17.5%	5 826	83.7%	1 450	108.4%	(16.1%)
Service charges - electricity revenue	113 157	113 157	27 920	24.7%	26 739	23.6%	26 266	23.2%	26 904	23.8%	107 830	95.3%	26 269	91.9%	2.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	18 713	19 363	4 934	26.4%	4 865	26.0%	4 865	25.1%	4 958	25.6%	19 622	101.3%	4 447	94.2%	11.5%
Service charges - other	-	-	(2)	-	-	-	-	-	-	-	(2)	-	-	-	-
Rental of facilities and equipment	1 014	1 014	(7)	(.7%)	138	13.6%	765	75.5%	464	45.7%	1 360	134.2%	330	133.1%	40.7%
Interest earned - external investments	2 928	3 928	969	33.1%	961	32.8%	1 424	36.3%	1 107	28.2%	4 461	113.6%	1 199	130.6%	(7.6%)
Interest earned - outstanding debtors	4	4	-	-	-	-	-	-	-	-	-	-	0	86.4%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 321	1 321	579	43.8%	557	42.1%	243	18.4%	328	24.8%	1 706	129.2%	262	75.1%	24.9%
Licences and permits	4 547	4 197	496	10.9%	500	11.0%	1 962	46.7%	1 054	25.1%	4 012	95.6%	1 099	89.6%	(4.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	43 214	45 214	5 235	12.1%	13 202	30.6%	44 023	97.4%	(25 897)	(57.3%)	36 562	80.9%	1 894	99.6%	(1 467.3%)
Other own revenue	1 907	1 984	801	42.0%	884	46.4%	4 951	249.5%	268	13.5%	6 904	347.9%	250	30.1%	7.2%
Gains on disposal of PPE	-	-	(9)	-	9	-	9	-	7	-	16	-	-	-	(100.0%)
Operating Expenditure	255 735	263 584	59 996	23.5%	62 738	24.5%	61 506	23.3%	61 533	23.3%	245 773	93.2%	57 857	85.6%	6.4%
Employee related costs	98 562	99 323	21 617	21.9%	24 621	25.0%	23 249	23.4%	23 273	23.4%	92 761	93.4%	20 113	85.3%	15.7%
Remuneration of councillors	4 023	4 023	1 006	25.0%	964	24.0%	967	24.0%	1 062	26.4%	3 999	99.4%	890	90.7%	19.4%
Debt impairment	6 062	6 062	-	-	-	-	-	-	-	-	-	-	803	86.2%	(100.0%)
Depreciation and asset impairment	9 253	9 253	-	-	-	-	-	-	-	-	-	-	121	33.2%	(100.0%)
Finance charges	585	585	329	56.3%	-	-	256	43.7%	-	-	585	100.0%	-	108.1%	-
Bulk purchases	76 486	77 186	21 266	27.8%	17 047	22.3%	15 771	20.4%	16 958	22.0%	71 042	92.0%	16 789	77.2%	1.0%
Other Materials	468	585	97	20.7%	124	26.6%	118	20.2%	1	.1%	340	58.1%	248	103.6%	(99.8%)
Contracted services	18 295	20 568	2 320	12.7%	7 222	39.5%	1 903	9.3%	850	4.1%	12 295	59.8%	5 856	98.1%	(85.5%)
Transfers and grants	4 024	4 024	578	14.4%	1 045	26.0%	1 218	30.3%	725	18.0%	3 566	88.6%	860	91.2%	(15.7%)
Other expenditure	37 977	41 975	12 781	33.7%	11 710	30.8%	17 965	42.8%	18 664	44.5%	61 120	145.6%	12 177	111.8%	53.3%
Loss on disposal of PPE	-	-	-	-	5	-	60	-	-	-	65	-	-	-	-
Surplus/(Deficit)	(1 897)	(1 449)	6 293		(416)		37 283		(40 122)		3 039		(8 906)		
Transfers recognised - capital	24 551	24 551	11 647	47.4%	(3 233)	(13.2%)	9 760	39.8%	5 042	20.5%	23 217	94.6%	15 129	62.6%	(66.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	22 654	23 102	17 940		(3 649)		47 043		(35 079)		26 256		6 224		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	22 654	23 102	17 940		(3 649)		47 043		(35 079)		26 256		6 224		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	22 654	23 102	17 940		(3 649)		47 043		(35 079)		26 256		6 224		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	22 654	23 102	17 940		(3 649)		47 043		(35 079)		26 256		6 224		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	24 441	37 163	4 864	19.9%	5 354	21.9%	12 530	33.7%	8 541	23.0%	31 289	84.2%	19 246	63.1%	(55.6%)
National Government	16 038	24 551	4 581	28.6%	3 834	23.9%	9 760	39.8%	4 834	19.7%	23 009	93.7%	8 831	48.4%	(45.3%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	6 299	227.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	16 038	24 551	4 581	28.6%	3 834	23.9%	9 760	39.8%	4 834	19.7%	23 009	93.7%	15 129	62.6%	(68.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 403	12 612	283	3.4%	1 520	18.1%	2 770	22.0%	3 707	29.4%	8 281	65.7%	4 117	65.0%	(10.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	24 441	37 163	4 864	19.9%	5 354	21.9%	12 530	33.7%	8 541	23.0%	31 289	84.2%	19 246	63.1%	(55.6%)
Governance and Administration	517	1 735	104	20.1%	241	46.6%	886	51.1%	305	17.6%	1 537	88.5%	602	66.5%	(49.3%)
Executive & Council	3	751	2	75.5%	-	-	717	95.6%	55	7.4%	775	103.2%	143	21.7%	(61.3%)
Budget & Treasury Office	214	410	99	46.0%	115	53.8%	(5)	(1.1%)	139	34.0%	349	85.1%	369	137.6%	(62.3%)
Corporate Services	300	575	3	1.0%	126	41.9%	174	30.2%	111	19.2%	413	71.8%	90	83.2%	23.1%
Community and Public Safety	6 801	9 014	10	.1%	104	1.5%	343	3.8%	1 210	13.4%	1 666	18.5%	9 013	60.9%	(86.6%)
Community & Social Services	4 480	7 052	10	.2%	104	2.3%	307	4.3%	1 210	17.2%	1 630	23.1%	9 005	61.9%	(86.6%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	2 321	1 962	-	-	-	-	36	1.8%	-	-	36	1.8%	8	26.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	7 543	12 584	1 517	20.1%	3 104	41.1%	6 204	49.3%	4 230	33.6%	15 055	119.6%	6 014	91.2%	(29.7%)
Planning and Development	-	1 010	-	-	59	-	-	-	65	6.4%	124	12.3%	-	-	(100.0%)
Road Transport	7 543	11 574	1 517	20.1%	3 044	40.4%	6 204	53.6%	4 165	36.0%	14 931	129.0%	6 014	114.1%	(30.7%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 580	13 829	3 233	33.8%	1 905	19.9%	5 097	36.9%	2 795	20.2%	13 031	94.2%	3 617	37.4%	(22.7%)
Electricity	8 340	12 353	3 233	38.8%	1 905	22.8%	5 042	40.8%	1 616	13.1%	11 797	95.5%	2 947	30.7%	(45.2%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	120	1 476	-	-	-	-	55	3.7%	40	2.7%	95	6.4%	-	-	(100.0%)
Waste Management	1 120	-	-	-	-	-	-	-	1 139	-	1 139	-	670	96.9%	70.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	270 387	278 685	54 702	20.2%	53 143	19.7%	100 870	36.2%	55 527	19.9%	264 242	94.8%	49 646	94.8%	11.8%
Property rates, penalties and collection charges	61 671	66 591	7 801	12.6%	12 876	20.9%	12 711	19.1%	10 874	16.3%	44 263	66.5%	11 749	94.8%	(7.4%)
Service charges	129 230	129 880	16 980	13.1%	20 832	16.1%	28 232	21.7%	28 896	22.2%	94 940	73.1%	27 862	94.0%	3.7%
Other revenue	8 789	8 516	1 054	12.0%	2 516	28.6%	7 921	93.0%	2 113	24.8%	13 604	159.7%	1 942	76.4%	8.8%
Government - operating	43 214	45 214	13 992	32.4%	13 202	30.6%	44 023	97.4%	10 651	23.6%	81 867	181.1%	1 894	99.6%	462.3%
Government - capital	24 551	24 551	13 902	56.6%	2 756	11.2%	6 559	26.7%	1 886	7.7%	25 103	102.2%	5 000	92.1%	(62.3%)
Interest	2 932	3 932	973	33.2%	961	32.8%	1 424	36.2%	1 107	28.2%	4 465	113.6%	1 199	149.4%	(7.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(236 695)	(244 545)	(52 547)	22.2%	(63 022)	26.6%	(84 811)	34.7%	(48 611)	19.9%	(248 990)	101.8%	(51 899)	118.0%	(6.3%)
Suppliers and employees	(235 810)	(243 660)	(52 189)	22.1%	(56 470)	23.9%	(83 337)	34.2%	(47 886)	19.7%	(239 883)	98.4%	(51 040)	116.7%	(6.2%)
Finance charges	(585)	(585)	(329)	56.3%	(5 507)	941.2%	(256)	43.7%	-	-	(6 092)	1 041.2%	-	108.1%	-
Transfers and grants	(300)	(300)	(28)	9.3%	(1 045)	348.3%	(1 218)	406.0%	(725)	241.7%	(3 016)	1 005.2%	(860)	1 107.0%	(15.7%)
Net Cash from/(used) Operating Activities	33 692	34 140	2 156	6.4%	(9 879)	(29.3%)	16 059	47.0%	6 917	20.3%	15 252	44.7%	(2 253)	16.6%	(407.0%)
Cash Flow from Investing Activities															
Receipts	5 855	5 855	-	-	(5 392)	(92.1%)	9	.2%	7	.1%	(5 376)	(91.8%)	15 824	105 496.4%	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	4	-	9	-	7	-	20	-	-	-	(100.0%)
Decrease in non-current debtors	(4)	(4)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	(5 396)	-	-	-	-	-	(5 396)	-	-	-	-
Decrease (increase) in non-current investments	5 859	5 859	-	-	-	-	-	-	-	-	-	-	15 824	-	(100.0%)
Payments	(36 714)	(37 163)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	33.7%	(8 541)	23.0%	(27 642)	74.4%	(13 568)	48.0%	(37.1%)
Capital assets	(36 714)	(37 163)	(1 724)	4.7%	(4 847)	13.2%	(12 530)	33.7%	(8 541)	23.0%	(27 642)	74.4%	(13 568)	48.0%	(37.1%)
Net Cash from/(used) Investing Activities	(30 859)	(31 308)	(1 724)	5.6%	(10 238)	33.2%	(12 521)	40.0%	(8 533)	27.3%	(33 017)	105.5%	2 256	15.6%	(478.2%)
Cash Flow from Financing Activities															
Receipts	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	300	300	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 876)	(2 876)	-	-	-	-	-	-	-	-	-	-	-	132.7%	-
Repayment of borrowing	(2 876)	(2 876)	-	-	-	-	-	-	-	-	-	-	-	132.7%	-
Net Cash from/(used) Financing Activities	(2 576)	(2 576)	-	-	-	-	-	-	-	-	-	-	-	139.2%	-
Net Increase/(Decrease) in cash held	257	257	432	168.2%	(20 117)	(7 840.6%)	3 537	1 378.9%	(1 617)	(630.2%)	(17 765)	(6 924.8%)	3	2.4%	(59 082.7%)
Cash/cash equivalents at the year begin:	42 379	42 379	-	-	432	1.0%	(19 686)	(46.5%)	(16 148)	(38.1%)	-	-	299	-	(5 504.0%)
Cash/cash equivalents at the year end:	42 636	42 636	432	1.0%	(19 686)	(46.2%)	(16 148)	(37.9%)	(17 765)	(41.7%)	(17 765)	(41.7%)	302	.7%	(5 991.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 059	90.5%	147	4.4%	34	1.0%	142	4.2%	3 381	4.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 935	10.6%	819	3.0%	596	2.1%	23 373	84.3%	27 722	36.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 082	7.0%	454	2.9%	323	2.1%	13 570	87.9%	15 430	20.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	30	6.9%	13	3.1%	13	3.0%	382	87.0%	440	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	391	1.4%	380	1.4%	371	1.4%	26 151	95.8%	27 293	35.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	350	13.2%	65	2.5%	34	1.3%	2 207	83.1%	2 656	3.5%	-	-	-	-
Total By Income Source	7 847	10.2%	1 879	2.4%	1 371	1.8%	65 825	85.6%	76 923	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	355	13.3%	77	2.9%	35	1.3%	2 212	82.6%	2 679	3.5%	-	-	-	-
Commercial	3 890	46.2%	269	3.2%	155	1.8%	4 112	48.8%	8 426	11.0%	-	-	-	-
Households	3 466	5.4%	1 499	2.3%	1 152	1.8%	58 141	90.5%	64 258	83.5%	-	-	-	-
Other	136	8.7%	34	2.2%	30	1.9%	1 360	87.2%	1 560	2.0%	-	-	-	-
Total By Customer Group	7 847	10.2%	1 879	2.4%	1 371	1.8%	65 825	85.6%	76 923	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	7 114	100.0%	-	-	-	-	-	-	7 114	23.9%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 037	100.0%	-	-	-	-	-	-	1 037	3.5%
VAT (output less input)	144	100.0%	-	-	-	-	-	-	144	.5%
Pensions / Retirement	1 211	100.0%	-	-	-	-	-	-	1 211	4.1%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 956	100.0%	-	-	-	-	-	-	3 956	13.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 255	100.0%	-	-	-	-	-	-	16 255	54.7%
Total	29 716	100.0%	-	-	-	-	-	-	29 716	100.0%

Contact Details

Municipal Manager	Mr D Padayachee	034 212 2121
Financial Manager	Mrs CB Mkhize	034 212 2121

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NQUTHU (KZN242)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	172 806	172 806	75 792	43.9%	46 408	26.9%	31 522	18.2%	11 912	6.9%	165 633	95.8%	9 791	98.9%	21.7%
Property rates	22 719	22 719	21 495	94.6%	(29)	(.1%)	112	.5%	(452)	(2.0%)	21 127	93.0%	6	98.5%	(7 531.6%)
Property rates - penalties and collection charges	625	625	267	42.8%	219	35.0%	124	19.9%	363	58.1%	973	155.7%	250	111.5%	45.0%
Service charges - electricity revenue	19 000	19 000	3 553	18.7%	4 061	21.4%	969	5.1%	2 492	13.1%	11 074	58.3%	3 027	73.5%	(17.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 456	2 456	526	21.4%	425	17.3%	173	7.0%	487	19.8%	1 612	65.6%	433	85.6%	12.3%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	540	540	99	18.4%	97	17.9%	31	5.7%	93	17.2%	320	59.2%	86	90.6%	8.6%
Interest earned - external investments	10 652	10 652	2 971	27.9%	3 049	28.6%	1 680	15.8%	3 404	32.0%	11 104	104.2%	3 246	119.8%	4.9%
Interest earned - outstanding debtors	412	412	200	48.6%	313	75.9%	82	19.8%	189	45.9%	784	190.3%	191	95.7%	(.7%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	260	260	91	35.1%	171	65.8%	55	21.2%	155	59.5%	472	181.6%	191	112.4%	(19.0%)
Licences and permits	600	600	174	29.1%	179	29.9%	110	18.3%	212	35.4%	676	112.6%	189	101.2%	12.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	114 939	114 939	46 036	40.1%	37 568	32.7%	28 139	24.5%	4 882	4.2%	116 625	101.5%	1 786	100.5%	173.3%
Other own revenue	603	603	378	62.6%	354	58.8%	47	7.8%	88	14.5%	866	143.6%	386	160.8%	(77.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 462	158 462	25 061	15.8%	24 236	15.3%	22 861	14.4%	30 104	19.0%	102 262	64.5%	31 008	80.2%	(2.9%)
Employee related costs	52 999	52 999	9 155	17.3%	8 855	16.7%	9 052	17.1%	8 832	16.7%	35 895	67.7%	8 945	90.3%	(1.3%)
Remuneration of councillors	10 688	10 688	2 210	20.7%	2 168	20.3%	1 398	13.1%	799	7.5%	6 574	61.5%	2 504	99.1%	(68.1%)
Debt impairment	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	9 200	9 200	-	-	-	-	-	-	-	-	-	-	782	70.9%	(100.0%)
Finance charges	6	6	-	-	129	2 077.1%	-	-	(126)	(2 019.3%)	4	57.8%	(123)	100.0%	2.5%
Bulk purchases	21 105	21 105	5 882	27.9%	3 530	16.7%	3 485	16.5%	4 299	20.4%	17 196	81.5%	4 031	86.2%	6.6%
Other Materials	1 035	1 035	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 437	9 437	1 895	20.1%	1 615	17.1%	1 370	14.5%	1 527	16.2%	6 407	67.9%	1 840	85.4%	(17.0%)
Transfers and grants	3 300	3 300	367	11.1%	900	27.3%	1 283	38.9%	2 399	72.7%	4 949	150.0%	1 178	232.9%	103.6%
Other expenditure	49 692	49 692	5 552	11.2%	7 039	14.2%	6 271	12.6%	12 375	24.9%	31 237	62.9%	11 852	64.7%	4.4%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 344	14 344	50 731		22 172		8 661		(18 193)		63 371		(21 217)		
Transfers recognised - capital	56 389	56 389	12 716	22.6%	15 156	26.9%	18 626	33.0%	15 435	27.4%	61 933	109.8%	23 622	135.4%	(34.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	70 733	70 733	63 446		37 328		27 287		(2 758)		125 304		2 405		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	70 733	70 733	63 446		37 328		27 287		(2 758)		125 304		2 405		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	70 733	70 733	63 446		37 328		27 287		(2 758)		125 304		2 405		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	70 733	70 733	63 446		37 328		27 287		(2 758)		125 304		2 405		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	88 785	88 785	22 503	25.3%	31 661	35.7%	18 277	20.6%	1 238	1.4%	73 679	83.0%	35 359	88.7%	(96.5%)
National Government	47 778	47 778	9 638	20.2%	24 096	50.4%	9 986	20.9%	-	-	43 720	91.5%	10 830	124.8%	(100.0%)
Provincial Government	8 611	8 611	-	-	-	-	4 720	54.8%	-	-	4 720	54.8%	3 624	155.2%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	56 389	56 389	9 638	17.1%	24 096	42.7%	14 706	26.1%	-	-	48 440	85.9%	14 454	131.4%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	32 396	32 396	12 865	39.7%	7 565	23.4%	3 571	11.0%	1 238	3.8%	25 239	77.9%	20 905	52.9%	(94.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	88 785	88 785	22 503	25.3%	31 661	35.7%	18 277	20.6%	1 238	1.4%	73 679	83.0%	35 359	88.7%	(96.5%)
Governance and Administration	1 128	1 128	208	18.4%	194	17.2%	45	4.0%	5	.4%	453	40.1%	319	2 207.4%	(98.5%)
Executive & Council	65	65	-	-	-	-	-	-	-	-	-	-	-	38 490.4%	-
Budget & Treasury Office	223	223	-	-	17	7.5%	5	2.5%	5	2.2%	27	12.2%	200	90.9%	(97.6%)
Corporate Services	840	840	208	24.7%	178	21.2%	40	4.8%	-	-	426	50.7%	119	25.4%	(100.0%)
Community and Public Safety	32 978	32 978	6 874	20.8%	4 859	14.7%	3 272	9.9%	284	.9%	15 290	46.4%	8 000	40.0%	(96.4%)
Community & Social Services	32 388	32 388	6 864	21.2%	4 549	14.0%	1 758	5.4%	-	-	13 171	40.7%	6 318	35.8%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	590	590	10	1.7%	311	52.7%	1 515	256.7%	284	48.1%	2 119	359.2%	1 682	106.5%	(83.1%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	51 979	51 979	10 062	19.4%	12 579	24.2%	6 203	11.9%	949	1.8%	29 793	57.3%	18 527	63.5%	(94.9%)
Planning and Development	100	100	-	-	-	-	-	-	949	949.4%	949	949.4%	-	-	(100.0%)
Road Transport	51 879	51 879	10 062	19.4%	12 579	24.2%	6 203	12.0%	-	-	28 844	55.6%	18 527	60.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 700	2 700	5 358	198.5%	14 029	519.6%	8 756	324.3%	-	-	28 143	1 042.3%	8 513	112.0%	(100.0%)
Electricity	100	100	5 358	5 358.2%	14 029	14 028.8%	8 645	8 645.1%	-	-	28 032	28 032.1%	8 513	112.1%	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 600	2 600	-	-	-	-	111	4.3%	-	-	111	4.3%	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	220 022	220 022	96 263	43.8%	65 782	29.9%	37 012	16.8%	6 354	2.9%	205 410	93.4%	9 239	65.5%	(31.2%)
Property rates, penalties and collection charges	17 664	17 664	11 305	64.0%	1 876	10.6%	1 879	10.6%	1 364	7.7%	16 424	93.0%	1 920	79.2%	(29.0%)
Service charges	17 992	17 992	2 921	16.2%	2 974	16.5%	2 886	16.0%	2 033	11.3%	10 814	60.1%	2 734	59.0%	(25.6%)
Other revenue	1 975	1 975	765	38.8%	1 019	51.6%	633	32.0%	722	36.6%	3 139	159.0%	1 148	6.4%	(37.1%)
Government - operating	114 939	114 939	48 864	42.5%	38 175	33.2%	28 088	24.4%	-	-	115 127	100.2%	-	68.8%	-
Government - capital	56 389	56 389	29 301	52.0%	18 477	32.8%	-	-	-	-	47 778	84.7%	-	107.8%	-
Interest	11 064	11 064	3 106	28.1%	3 262	29.5%	3 525	31.9%	2 235	20.2%	12 127	109.6%	3 437	117.8%	(35.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(102 745)	(102 745)	(61 178)	59.5%	(23 098)	22.5%	(22 629)	22.0%	(14 854)	14.5%	(121 759)	118.5%	(23 829)	80.8%	(37.7%)
Suppliers and employees	(99 439)	(99 439)	(60 634)	61.0%	(22 394)	22.5%	(20 588)	20.7%	(13 902)	14.0%	(117 517)	118.2%	(22 624)	77.6%	(38.5%)
Finance charges	(6)	(6)	-	-	(0)	7.2%	-	-	-	-	(0)	7.2%	-	59.7%	-
Transfers and grants	(3 300)	(3 300)	(545)	16.5%	(704)	21.3%	(2 041)	61.9%	(951)	28.8%	(4 241)	128.5%	(1 206)	317.9%	(21.1%)
Net Cash from/(used) Operating Activities	117 277	117 277	35 084	29.9%	42 684	36.4%	14 383	12.3%	(8 500)	(7.2%)	83 651	71.3%	(14 590)	38.3%	(41.7%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(2 469)	2.8%	(70 265)	79.1%	(38 730)	85.7%	(93.6%)
Capital assets	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(2 469)	2.8%	(70 265)	79.1%	(38 730)	85.7%	(93.6%)
Net Cash from/(used) Investing Activities	(88 785)	(88 785)	(19 599)	22.1%	(31 661)	35.7%	(16 536)	18.6%	(2 469)	2.8%	(70 265)	79.1%	(38 730)	85.7%	(93.6%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(123)	(123)	-	-	-	-	-	-	-	-	-	-	-	49.4%	-
Repayment of borrowing	(123)	(123)	-	-	-	-	-	-	-	-	-	-	-	49.4%	-
Net Cash from/(used) Financing Activities	(123)	(123)	-	-	-	-	-	-	-	-	-	-	-	49.4%	-
Net Increase/(Decrease) in cash held	28 369	28 369	15 485	54.6%	11 023	38.9%	(2 154)	(7.6%)	(10 969)	(38.7%)	13 386	47.2%	(53 320)	237.3%	(79.4%)
Cash/cash equivalents at the year begin:	264 359	264 359	118 985	45.0%	134 470	50.9%	145 493	55.0%	143 340	54.2%	118 985	45.0%	87 895	36.6%	63.1%
Cash/cash equivalents at the year end:	292 728	292 728	134 470	45.9%	145 493	49.7%	143 340	49.0%	132 371	45.2%	132 371	45.2%	34 575	12.4%	282.9%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	901	49.4%	166	9.1%	126	6.9%	629	34.5%	1 823	5.1%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	410	2.1%	165	.9%	909	4.7%	17 790	92.3%	19 275	54.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	216	1.7%	169	1.3%	156	1.2%	12 220	95.8%	12 761	35.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	57	3.2%	37	2.1%	108	5.9%	1 621	88.9%	1 824	5.1%	-	-	-	-
Total By Income Source	1 585	4.4%	537	1.5%	1 300	3.6%	32 261	90.4%	35 683	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	333	4.1%	75	.9%	600	7.4%	7 081	87.5%	8 089	22.7%	-	-	-	-
Commercial	766	7.4%	168	1.6%	342	3.3%	9 014	87.6%	10 290	28.8%	-	-	-	-
Households	464	2.8%	275	1.7%	340	2.1%	15 493	93.5%	16 572	46.4%	-	-	-	-
Other	22	3.0%	19	2.6%	18	2.5%	673	92.0%	732	2.1%	-	-	-	-
Total By Customer Group	1 585	4.4%	537	1.5%	1 300	3.6%	32 261	90.4%	35 683	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 185	100.0%	-	-	-	-	-	-	1 185	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 185	100.0%	-	-	-	-	-	-	1 185	100.0%

Contact Details

Municipal Manager	Mr B P Gumbi	034 271 6112
Financial Manager	Mr W S Mpanza	034 271 6105

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MSINGA (KZN244)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	173 539	180 539	3 103	1.8%	3 103	1.8%	3 103	1.7%	3 103	1.7%	12 411	6.9%	3 103	6.9%	-
Property rates	10 466	10 466	3 103	29.6%	3 103	29.6%	3 103	29.6%	3 103	29.6%	12 411	118.6%	3 103	118.6%	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	177	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	177	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	281	281	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	160 715	167 715	-	-	-	-	-	-	-	-	-	-	-	-	-
Other own revenue	51	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	183 619	217 127	15 437	8.4%	15 378	8.4%	16 765	7.7%	19 943	9.2%	67 523	31.1%	18 377	37.4%	8.5%
Employee related costs	35 268	35 268	6 792	19.3%	6 406	18.2%	6 127	17.4%	5 927	16.8%	25 253	71.6%	7 714	95.5%	(23.2%)
Remuneration of councillors	11 165	7 709	1 689	15.1%	1 689	15.1%	1 689	21.9%	1 739	22.6%	6 807	88.3%	1 689	87.7%	2.9%
Debt impairment	1 500	1 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	23 600	25 100	-	-	-	-	-	-	-	-	-	-	-	.3%	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	5 074	5 074	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	1 300	-	886	68.2%	1 007	77.5%	2 671	-	6 000	-	10 565	-	1 862	-	222.3%
Other expenditure	105 711	142 475	6 070	5.7%	6 277	5.9%	6 277	4.4%	6 277	4.4%	24 899	17.5%	7 112	20.9%	(11.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 080)	(36 588)	(12 335)		(12 276)		(13 662)		(16 840)		(55 112)		(15 274)		
Transfers recognised - capital	35 800	41 800	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	25 720	5 212	(12 335)		(12 276)		(13 662)		(16 840)		(55 112)		(15 274)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	25 720	5 212	(12 335)		(12 276)		(13 662)		(16 840)		(55 112)		(15 274)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	25 720	5 212	(12 335)		(12 276)		(13 662)		(16 840)		(55 112)		(15 274)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	25 720	5 212	(12 335)		(12 276)		(13 662)		(16 840)		(55 112)		(15 274)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	43 800	37 800	3 013	6.9%	3 171	7.2%	11 804	31.2%	3 590	9.5%	21 578	57.1%	2 817	71.3%	27.4%
National Government	35 800	37 800	3 013	8.4%	3 171	8.9%	11 804	31.2%	3 590	9.5%	21 578	57.1%	2 817	71.3%	27.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 800	37 800	3 013	8.4%	3 171	8.9%	11 804	31.2%	3 590	9.5%	21 578	57.1%	2 817	71.3%	27.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 800	37 800	3 013	6.9%	3 171	7.2%	11 804	31.2%	3 590	9.5%	21 578	57.1%	2 817	71.3%	27.4%
Governance and Administration	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	8 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 800	35 800	3 013	8.4%	3 171	8.9%	11 804	33.0%	3 590	10.0%	21 578	60.3%	2 817	74.6%	27.4%
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	35 800	35 800	3 013	8.4%	3 171	8.9%	11 804	33.0%	3 590	10.0%	21 578	60.3%	2 817	74.6%	27.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	2 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	204 563	204 563	77 422	37.8%	25 000	12.2%	50 929	24.9%	-	-	153 351	75.0%	-	50.5%	-
Property rates, penalties and collection charges	5 756	5 756	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	111	111	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	332	332	-	-	-	-	-	-	-	-	-	-	-	-	-
Government - operating	160 715	160 715	56 422	35.1%	-	-	32 629	20.3%	-	-	89 051	55.4%	-	37.1%	-
Government - capital	35 800	35 800	21 000	58.7%	25 000	69.8%	18 300	51.1%	-	-	64 300	179.6%	-	121.0%	-
Interest	1 848	1 848	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(191 827)	(191 827)	(8 404)	4.4%	(9 262)	4.8%	(5 771)	3.0%	(8 509)	4.4%	(31 946)	16.7%	(6 860)	20.9%	24.0%
Suppliers and employees	(190 527)	(190 527)	(8 404)	4.4%	(9 262)	4.9%	(5 771)	3.0%	(8 509)	4.5%	(31 946)	16.8%	(6 860)	21.7%	24.0%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(1 300)	(1 300)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	12 736	12 736	69 018	541.9%	15 738	123.6%	45 158	354.6%	(8 509)	(66.8%)	121 405	953.3%	(6 860)	364.8%	24.0%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(43 800)	(43 800)	-	-	-	-	-	-	-	-	-	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(31 064)	(31 064)	69 018	(222.2%)	15 738	(50.7%)	45 158	(145.4%)	(8 509)	27.4%	121 405	(390.8%)	(6 860)	(196.0%)	24.0%
Cash/cash equivalents at the year begin:	84 198	84 198	76 032	90.3%	145 050	172.3%	160 788	191.0%	205 946	244.6%	76 032	90.3%	149 135	91.4%	38.1%
Cash/cash equivalents at the year end:	53 134	53 134	145 050	273.0%	160 788	302.6%	205 946	387.6%	197 437	371.6%	197 437	371.6%	142 275	288.2%	38.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Total By Income Source	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	950	5.6%	670	3.9%	513	3.0%	14 877	87.5%	17 010	98.1%	-	-	-	-
Commercial	2	.5%	2	.5%	2	.5%	314	98.4%	319	1.8%	-	-	-	-
Households	3	100.0%	-	-	-	-	-	-	3	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	954	5.5%	672	3.9%	514	3.0%	15 191	87.7%	17 331	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	288	100.0%	-	-	-	-	-	-	288	52.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	266	100.0%	-	-	-	-	-	-	266	48.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	554	100.0%	-	-	-	-	-	-	554	100.0%

Contact Details

Municipal Manager	Mr Fanozi Sithole	033 493 0762
Financial Manager	Mr J S Pansegrouw	033 493 0762

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMVOTI (KZN245)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	258 603	257 864	74 594	28.8%	73 638	28.5%	56 738	22.0%	51 627	20.0%	256 597	99.5%	80 017	99.2%	(35.5%)
Property rates	34 046	34 046	9 718	28.5%	8 563	25.2%	8 608	25.3%	8 821	25.9%	35 709	104.9%	8 067	84.2%	9.4%
Property rates - penalties and collection charges	1 461	1 461	798	54.6%	893	61.1%	937	64.2%	926	63.4%	3 554	243.3%	106	118.5%	776.8%
Service charges - electricity revenue	72 057	-	16 252	22.6%	16 157	22.4%	15 987	-	16 543	-	64 939	-	27 177	119.3%	(39.1%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	8 065	-	2 065	25.6%	2 074	25.7%	2 026	-	2 032	-	8 197	-	1 922	91.7%	5.7%
Service charges - other	-	80 122	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	4 458	4 408	1 677	37.6%	236	5.3%	1 607	36.4%	305	6.9%	3 825	86.8%	202	115.7%	51.3%
Interest earned - external investments	1 590	1 590	762	47.9%	1 021	64.2%	843	53.0%	721	45.3%	3 347	210.5%	708	140.6%	1.8%
Interest earned - outstanding debtors	-	-	163	-	158	-	134	-	161	-	616	-	678	-	(76.3%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	244	194	26	10.6%	14	5.8%	59	30.2%	12	6.0%	110	56.8%	44	116.1%	(73.9%)
Licences and permits	2 281	1 642	415	18.2%	284	12.4%	457	27.8%	550	33.5%	1 706	103.9%	402	63.5%	37.1%
Agency services	1 219	1 219	-	-	145	11.9%	-	-	-	-	145	11.9%	-	-	-
Transfers recognised - operational	131 543	131 543	42 213	32.1%	43 656	33.2%	25 441	19.3%	20 903	15.9%	132 213	100.5%	36 724	104.0%	(43.1%)
Other own revenue	1 639	1 639	505	30.8%	382	23.3%	640	39.0%	654	39.9%	2 181	133.0%	3 989	23.6%	(83.6%)
Gains on disposal of PPE	-	-	-	-	56	-	(1)	-	-	-	55	-	-	-	-
Operating Expenditure	230 801	239 646	57 079	24.7%	67 635	29.3%	50 174	20.9%	81 097	33.8%	255 985	106.8%	106 835	84.4%	(24.1%)
Employee related costs	99 299	89 253	23 517	23.7%	27 744	27.9%	23 613	26.5%	26 302	29.5%	101 176	113.4%	18 304	108.7%	43.7%
Remuneration of councillors	9 031	9 031	2 171	24.0%	2 228	24.7%	2 352	26.0%	2 310	25.6%	9 061	100.3%	3 687	89.8%	(37.3%)
Debt impairment	2 100	2 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	24 375	25 659	6 005	24.6%	5 996	24.6%	3 750	14.6%	8 252	32.2%	24 003	93.5%	-	70.2%	(100.0%)
Finance charges	1 009	1 009	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	50 585	50 585	11 710	23.1%	12 060	23.8%	5 919	11.7%	14 961	29.6%	44 650	88.3%	14 104	88.1%	6.1%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	7 922	15 396	4 161	52.5%	4 668	58.9%	2 851	18.5%	3 631	23.6%	15 312	99.5%	1 666	105.7%	118.0%
Transfers and grants	1 159	-	407	35.1%	7 114	613.8%	364	-	5 068	-	12 953	-	50 311	93.3%	(89.9%)
Other expenditure	35 321	46 612	9 108	25.8%	7 825	22.2%	11 324	24.3%	20 574	44.1%	48 830	104.8%	18 764	55.0%	9.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 802	18 218	17 515		6 003		6 565		(29 471)		612		(26 818)		
Transfers recognised - capital	26 311	26 311	-	-	-	-	811	3.1%	6 906	26.2%	7 716	29.3%	-	40.1%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	54 113	44 529	17 515		6 003		7 375		(22 565)		8 328		(26 818)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	54 113	44 529	17 515		6 003		7 375		(22 565)		8 328		(26 818)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	54 113	44 529	17 515		6 003		7 375		(22 565)		8 328		(26 818)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	54 113	44 529	17 515		6 003		7 375		(22 565)		8 328		(26 818)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	45 077	43 887	2 139	4.7%	4 984	11.1%	11 049	25.2%	13 765	31.4%	31 937	72.8%	18 809	83.6%	(26.8%)
National Government	26 311	27 960	1 512	5.7%	4 902	18.6%	486	1.7%	10 049	35.9%	16 949	60.6%	12 373	107.9%	(18.8%)
Provincial Government	-	-	317	-	-	-	-	-	222	-	539	-	-	175.3%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	26 311	27 960	1 829	7.0%	4 902	18.6%	486	1.7%	10 271	36.7%	17 488	62.5%	12 373	118.6%	(17.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	18 766	15 928	309	1.6%	82	.4%	10 563	66.3%	3 494	21.9%	14 449	90.7%	6 436	62.8%	(45.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	45 077	43 887	2 139	4.7%	4 984	11.1%	11 049	25.2%	13 765	31.4%	31 937	72.8%	18 809	83.6%	(26.8%)
Governance and Administration	5 570	5 952	40	.7%	53	1.0%	1 940	32.6%	2 216	37.2%	4 248	71.4%	1 476	131.5%	50.2%
Executive & Council	3 920	2 940	1	-	-	-	514	17.5%	1 976	67.2%	2 491	84.7%	1 090	371.4%	81.4%
Budget & Treasury Office	350	350	-	-	5	1.4%	565	161.4%	1	.2%	571	163.0%	137	59.0%	(99.5%)
Corporate Services	1 300	2 662	39	3.0%	48	3.7%	861	32.3%	239	9.0%	1 187	44.6%	249	49.2%	(4.0%)
Community and Public Safety	2 719	3 499	30	1.1%	5	.2%	954	27.3%	406	11.6%	1 395	39.9%	30	82.6%	1 244.0%
Community & Social Services	1 769	2 219	-	-	-	-	277	12.5%	153	6.9%	430	19.4%	30	84.6%	405.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	950	1 280	30	3.1%	5	.5%	677	52.9%	254	19.8%	965	75.4%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	25 313	30 362	1 925	7.6%	4 917	19.4%	6 662	21.9%	9 682	31.9%	23 185	76.4%	12 544	118.5%	(22.8%)
Planning and Development	910	810	317	34.8%	1	.1%	1 340	165.5%	222	27.5%	1 881	232.2%	4	6.9%	5 257.1%
Road Transport	24 403	29 552	1 607	6.6%	4 916	20.1%	5 321	18.0%	9 459	32.0%	21 304	72.1%	12 540	133.3%	(24.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	11 475	4 075	145	1.3%	9	.1%	1 493	36.6%	1 461	35.9%	3 108	76.3%	4 759	38.8%	(69.3%)
Electricity	10 125	1 875	145	1.4%	1	-	754	40.2%	1 219	65.0%	2 119	113.0%	4 744	35.4%	(74.3%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 350	2 200	-	-	8	.6%	740	33.6%	242	11.0%	990	45.0%	14	51.3%	1 597.1%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	261 785	261 785	66 588	25.4%	-	-	28 627	10.9%	12 413	4.7%	107 628	41.1%	60 757	104.6%	(79.6%)
Property rates, penalties and collection charges	28 404	28 404	10 005	35.2%	-	-	305	1.1%	926	3.3%	11 236	39.6%	4 856	97.6%	(80.9%)
Service charges	64 098	64 098	15 302	23.9%	-	-	-	-	-	-	15 302	23.9%	15 319	116.8%	(100.0%)
Other revenue	9 841	9 841	636	6.5%	-	-	2 264	23.0%	1 303	13.2%	4 202	42.7%	916	67.7%	42.2%
Government - operating	131 542	131 542	40 406	30.7%	-	-	25 337	19.3%	9 307	7.1%	75 050	57.1%	39 064	157.7%	(76.2%)
Government - capital	26 310	26 310	-	-	-	-	-	-	-	-	-	-	-	35.3%	-
Interest	1 590	1 590	238	15.0%	-	-	721	45.3%	878	55.2%	1 837	115.5%	602	68.3%	45.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(200 487)	(200 487)	(50 734)	25.3%	(62 097)	31.0%	(45 114)	22.5%	(64 121)	32.0%	(222 066)	110.8%	(45 030)	99.1%	42.4%
Suppliers and employees	(200 487)	(200 487)	(50 398)	25.1%	(55 021)	27.4%	(44 750)	22.3%	(63 818)	31.8%	(213 987)	106.7%	(44 348)	117.3%	43.9%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	(336)	-	(7 076)	-	(364)	-	(303)	-	(8 080)	-	(683)	11.2%	(55.6%)
Net Cash from/(used) Operating Activities	61 298	61 298	15 854	25.9%	(62 097)	(101.3%)	(16 487)	(26.9%)	(51 708)	(84.4%)	(114 439)	(186.7%)	15 726	118.6%	(428.8%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(36 257)	(36 257)	-	-	-	-	-	-	(6 429)	17.7%	(6 429)	17.7%	-	-	(100.0%)
Capital assets	(36 257)	(36 257)	-	-	-	-	-	-	(6 429)	17.7%	(6 429)	17.7%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(36 257)	(36 257)	-	-	-	-	-	-	(6 429)	17.7%	(6 429)	17.7%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(18 500)	(18 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	6 541	6 541	15 854	242.4%	(62 097)	(949.4%)	(16 487)	(252.1%)	(58 137)	(888.9%)	(120 868)	(1 848.0%)	15 726	(6 695.9%)	(469.7%)
Cash/cash equivalents at the year begin:	(4 835)	(4 835)	-	-	15 854	(327.9%)	(46 243)	956.4%	(62 731)	1 297.4%	-	-	68 642	-	(191.4%)
Cash/cash equivalents at the year end:	1 706	1 706	15 854	929.5%	(46 243)	(2 711.3%)	(62 731)	(3 678.0%)	(120 868)	(7 086.6%)	(120 868)	(7 086.6%)	84 368	180.5%	(243.3%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 253	37.2%	1 319	9.3%	1 002	7.1%	6 538	46.3%	14 111	25.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 328	7.6%	907	3.0%	902	2.9%	26 452	86.5%	30 589	54.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	727	10.0%	407	5.6%	346	4.7%	5 802	79.7%	7 282	12.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	5.7%	58	5.8%	56	5.6%	825	82.8%	997	1.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	88	100.0%	88	.2%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	890	26.3%	347	10.2%	1 078	31.8%	1 072	31.6%	3 386	6.0%	-	-	-	-
Total By Income Source	9 254	16.4%	3 038	5.4%	3 384	6.0%	40 776	72.2%	56 453	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 038	24.4%	237	5.6%	219	5.1%	2 759	64.9%	4 253	7.5%	-	-	-	-
Commercial	4 086	28.6%	1 182	8.3%	1 265	8.8%	7 765	54.3%	14 298	25.3%	-	-	-	-
Households	3 714	11.5%	1 398	4.3%	1 675	5.2%	25 385	78.9%	32 173	57.0%	-	-	-	-
Other	416	7.3%	221	3.9%	225	3.9%	4 866	84.9%	5 729	10.1%	-	-	-	-
Total By Customer Group	9 254	16.4%	3 038	5.4%	3 384	6.0%	40 776	72.2%	56 453	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 573	100.3%	(4)	(.1%)	-	-	(14)	(.2%)	6 554	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	6 573	100.3%	(4)	(.1%)	-	-	(14)	(.2%)	6 554	100.0%

Contact Details

Municipal Manager	Mr Melusi Maphanga	033 413 9216
Financial Manager	Mrs Sphindile Ngiba	033 413 9158

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZINYATHI (DC24)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	338 601	338 872	126 125	37.2%	102 171	30.2%	92 883	27.4%	16 221	4.8%	337 400	99.6%	35 415	104.6%	(54.2%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	39 569	34 648	5 957	15.1%	1 453	3.7%	15 931	46.0%	8 527	24.6%	31 868	92.0%	7 319	86.8%	16.5%
Service charges - sanitation revenue	11 571	11 261	1 409	12.2%	4 112	35.5%	2 661	23.6%	1 842	16.4%	10 023	89.0%	2 016	84.1%	(8.7%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	660	521	132	20.0%	129	19.5%	102	19.6%	105	20.1%	468	89.7%	86	78.1%	22.5%
Interest earned - external investments	6 934	8 008	2 210	31.9%	3 227	46.5%	3 930	49.1%	2 509	31.3%	11 876	148.3%	2 067	117.6%	21.4%
Interest earned - outstanding debtors	10 987	12 518	4 371	39.8%	2 624	23.9%	2 809	22.4%	1 833	14.6%	11 637	93.0%	5 219	103.9%	(64.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	268 573	271 759	112 016	41.7%	90 508	33.7%	67 407	24.8%	1 373	.5%	271 304	99.8%	18 693	107.4%	(92.7%)
Other own revenue	307	157	29	9.5%	119	38.8%	42	27.0%	33	20.8%	223	141.9%	16	58.8%	103.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	394 348	402 519	70 440	17.9%	120 557	30.6%	146 354	36.4%	98 494	24.5%	435 845	108.3%	114 177	92.0%	(13.7%)
Employee related costs	123 908	116 089	26 286	21.2%	30 834	24.9%	26 493	22.8%	27 134	23.4%	110 747	95.4%	24 659	94.7%	10.0%
Remuneration of councillors	4 474	3 504	949	21.2%	717	16.0%	715	20.4%	861	24.6%	3 243	92.5%	966	98.6%	(10.9%)
Debt impairment	35 115	20 000	-	-	-	-	22 908	114.5%	-	-	22 908	114.5%	40 809	123.2%	(100.0%)
Depreciation and asset impairment	58 044	57 978	-	-	29 029	50.0%	724	1.2%	23 527	40.6%	53 279	91.9%	780	53.7%	2 917.6%
Finance charges	601	601	146	24.4%	233	38.9%	68	11.3%	207	34.5%	655	109.0%	184	51.6%	12.7%
Bulk purchases	18 000	13 127	2 099	11.7%	3 204	17.8%	3 782	28.8%	3 997	30.5%	13 082	99.7%	2 914	89.3%	37.2%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	60 306	131 335	24 417	40.5%	40 336	66.9%	52 671	40.1%	31 143	23.7%	148 567	113.1%	19 642	81.2%	58.5%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	93 900	59 885	16 543	17.6%	16 204	17.3%	38 993	65.1%	11 624	19.4%	83 364	139.2%	24 223	105.8%	(52.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(55 747)	(63 647)	55 685		(18 386)		(53 471)		(82 272)		(98 445)		(78 762)		
Transfers recognised - capital	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	130 983	35.0%	329 871	88.3%	64 556	89.5%	102.9%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	1 758	12 940	-	-	109	6.2%	(538)	(4.2%)	73	.6%	(356)	(2.7%)	301	41.8%	(75.8%)
Surplus/(Deficit) after capital transfers and contributions	319 746	323 028	141 783		42 839		(2 336)		48 783		231 070		(13 905)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	319 746	323 028	141 783		42 839		(2 336)		48 783		231 070		(13 905)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	319 746	323 028	141 783		42 839		(2 336)		48 783		231 070		(13 905)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	319 746	323 028	141 783		42 839		(2 336)		48 783		231 070		(13 905)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	375 493	386 675	86 099	22.9%	61 225	16.3%	51 993	13.4%	138 366	35.8%	337 683	87.3%	65 229	87.1%	112.1%
National Government	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	138 293	37.0%	337 181	90.2%	64 473	88.6%	114.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	83	100.0%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	373 735	373 735	86 099	23.0%	61 116	16.4%	51 673	13.8%	138 293	37.0%	337 181	90.2%	64 556	88.7%	114.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 758	12 940	-	-	109	6.2%	320	2.5%	73	.6%	502	3.9%	673	34.0%	(89.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	375 493	386 675	86 099	22.9%	61 225	16.3%	51 993	13.4%	138 366	35.8%	337 683	87.3%	65 229	87.1%	112.1%
Governance and Administration	645	2 890	-	-	109	17.0%	320	11.1%	73	2.5%	502	17.4%	426	108.0%	(82.9%)
Executive & Council	45	2 610	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	100	30	-	-	-	-	-	-	-	-	-	-	1	4.8%	(100.0%)
Corporate Services	500	250	-	-	109	21.9%	320	127.8%	73	29.2%	502	200.8%	425	108.3%	(82.8%)
Community and Public Safety	34 551	33 888	5 996	17.4%	6 712	19.4%	1 744	5.1%	2 053	6.1%	16 505	48.7%	83	100.0%	2 362.3%
Community & Social Services	34 551	33 888	5 996	17.4%	6 712	19.4%	1 744	5.1%	2 053	6.1%	16 505	48.7%	83	100.0%	2 362.3%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	310	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	339 987	349 897	80 102	23.6%	54 404	16.0%	49 929	14.3%	136 240	38.9%	320 676	91.6%	64 720	86.6%	110.5%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	293 760	303 715	67 674	23.0%	44 145	15.0%	31 713	10.4%	106 470	35.1%	250 001	82.3%	64 473	110.6%	65.1%
Waste Water Management	46 227	46 182	12 429	26.9%	10 259	22.2%	18 217	39.4%	29 770	64.5%	70 675	153.0%	247	4.1%	11 952.7%
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	681 273	678 878	318 417	46.7%	211 079	31.0%	178 336	26.3%	20 879	3.1%	728 711	107.3%	35 166	104.7%	(40.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	25 570	22 955	5 411	21.2%	5 672	22.2%	5 446	23.7%	5 739	25.0%	22 268	97.0%	5 144	82.0%	11.6%
Other revenue	967	679	156	16.2%	248	25.6%	102	15.1%	110	16.1%	616	90.8%	102	54.8%	7.8%
Government - operating	268 573	271 759	121 098	45.1%	92 062	34.3%	92 553	34.1%	10 561	3.9%	316 274	116.4%	14 212	115.6%	(25.7%)
Government - capital	373 735	373 735	189 259	50.6%	109 596	29.3%	75 951	20.3%	-	-	374 806	100.3%	13 052	98.3%	(100.0%)
Interest	12 428	9 750	2 493	20.1%	3 502	28.2%	4 283	43.9%	4 469	45.8%	14 747	151.3%	2 657	101.7%	68.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 190)	(324 541)	(120 373)	40.0%	(101 828)	33.8%	(93 069)	28.7%	(65 755)	20.3%	(381 025)	117.4%	(54 697)	108.7%	20.2%
Suppliers and employees	(300 589)	(323 940)	(120 226)	40.0%	(101 594)	33.8%	(93 001)	28.7%	(65 548)	20.2%	(380 370)	117.4%	(54 513)	109.5%	20.2%
Finance charges	(601)	(601)	(146)	24.4%	(233)	38.9%	(68)	11.3%	(207)	34.5%	(655)	109.0%	(184)	51.6%	12.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	84.9%	-
Net Cash from/(used) Operating Activities	380 083	354 337	198 044	52.1%	109 252	28.7%	85 267	24.1%	(44 876)	(12.7%)	347 686	98.1%	(19 531)	101.1%	129.8%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(131 056)	33.9%	(330 372)	85.4%	(64 982)	76.0%	101.7%
Capital assets	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(131 056)	33.9%	(330 372)	85.4%	(64 982)	76.0%	101.7%
Net Cash from/(used) Investing Activities	(375 493)	(386 675)	(86 099)	22.9%	(61 225)	16.3%	(51 993)	13.4%	(131 056)	33.9%	(330 372)	85.4%	(64 982)	76.0%	101.7%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(2 320)	24.3%	(9 292)	97.4%	(2 164)	759.8%	7.2%
Repayment of borrowing	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(2 320)	24.3%	(9 292)	97.4%	(2 164)	759.8%	7.2%
Net Cash from/(used) Financing Activities	(9 543)	(9 543)	(2 201)	23.1%	(2 492)	26.1%	(2 280)	23.9%	(2 320)	24.3%	(9 292)	97.4%	(2 164)	759.8%	7.2%
Net Increase/(Decrease) in cash held	(4 953)	(41 882)	109 744	(2 215.7%)	45 535	(919.3%)	30 994	(74.0%)	(178 252)	425.6%	8 021	(19.2%)	(86 677)	5.1%	105.7%
Cash/cash equivalents at the year begin:	28 507	60 935	60 935	213.8%	170 680	598.7%	216 215	354.8%	247 209	405.7%	60 935	100.0%	96 276	20.2%	156.8%
Cash/cash equivalents at the year end:	23 554	19 054	170 680	724.6%	216 215	918.0%	247 209	1 297.4%	68 956	361.9%	68 956	361.9%	9 599	59.9%	618.4%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 332	3.8%	2 725	2.4%	2 402	2.1%	103 497	91.6%	112 955	59.0%	(725)	(.6%)	(718)	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 386	5.2%	255	1.0%	645	2.4%	24 514	91.5%	26 800	14.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 002	1.9%	985	1.9%	939	1.8%	48 929	94.4%	51 855	27.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 720	3.5%	3 966	2.1%	3 985	2.1%	176 940	92.3%	191 611	100.0%	(725)	(.4%)	(718)	-
Debtors Age Analysis By Customer Group														
Organs of State	1 168	6.8%	661	3.8%	772	4.5%	14 621	84.9%	17 222	9.0%	-	-	(4)	-
Commercial	421	3.6%	196	1.7%	297	2.5%	10 928	92.3%	11 841	6.2%	(76)	(.6%)	(77)	-
Households	5 131	3.2%	3 109	1.9%	2 917	1.8%	151 390	93.1%	162 547	84.8%	(649)	(.4%)	(637)	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 720	3.5%	3 966	2.1%	3 985	2.1%	176 940	92.3%	191 611	100.0%	(725)	(.4%)	(718)	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	9 243	96.1%	12	.1%	364	3.8%	-	-	9 619	53.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	8 498	100.0%	8 498	46.9%
Total	9 243	51.0%	12	.1%	364	2.0%	8 498	46.9%	18 117	100.0%

Contact Details

Municipal Manager	Mr VM Kubeka (Acting MM)	034 219 1504
Financial Manager	Mr Sphephelo Mkhize (Acting)	034 219 1504

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NEWCASTLE (KZN252)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	1 709 674	1 676 393	504 932	29.5%	489 816	28.6%	435 915	26.0%	383 034	22.8%	1 813 696	108.2%	401 400	105.7%	(4.6%)
Property rates	256 072	262 901	71 766	28.0%	66 488	26.0%	60 961	23.2%	64 329	24.5%	263 545	100.2%	66 441	103.5%	(3.2%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	712 968	689 824	174 697	24.5%	169 429	23.8%	162 033	23.5%	171 664	24.9%	677 823	98.3%	169 970	92.4%	1.0%
Service charges - water revenue	184 732	161 470	40 950	22.2%	36 300	19.7%	44 177	27.4%	35 029	21.7%	156 456	96.9%	35 316	93.4%	(.8%)
Service charges - sanitation revenue	102 873	102 873	25 327	24.6%	25 415	24.7%	25 278	24.6%	25 322	24.6%	101 342	98.5%	23 638	99.1%	7.1%
Service charges - refuse revenue	83 421	83 421	20 573	24.7%	20 580	24.7%	20 669	24.8%	20 632	24.7%	82 454	98.8%	19 316	99.4%	6.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	7 326	7 326	1 784	24.4%	1 843	25.2%	1 832	25.0%	1 805	24.6%	7 263	99.1%	1 621	98.8%	11.3%
Interest earned - external investments	4 000	4 001	754	18.8%	376	9.4%	633	15.8%	2 739	68.5%	4 503	112.6%	1 078	84.2%	154.0%
Interest earned - outstanding debtors	6 099	11 750	2 745	45.0%	2 873	47.1%	2 657	22.6%	2 055	17.5%	10 330	87.9%	2 916	125.6%	(29.5%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	7 660	5 203	729	9.5%	844	11.0%	976	18.8%	1 058	20.3%	3 606	69.3%	898	94.3%	17.8%
Licences and permits	12	12	3	23.0%	2	18.7%	4	30.0%	3	26.0%	12	97.7%	4	92.7%	(13.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	325 438	331 488	161 940	49.8%	160 209	49.2%	114 787	34.6%	56 614	17.1%	493 550	148.9%	74 754	145.5%	(24.3%)
Other own revenue	19 072	16 123	3 664	19.2%	5 456	28.6%	1 908	11.8%	1 784	11.1%	12 812	79.5%	5 448	106.2%	(67.3%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(0)	-	(100.0%)
Operating Expenditure	1 955 731	1 958 821	512 920	26.2%	522 285	26.7%	496 871	25.4%	578 925	29.6%	2 111 001	107.8%	836 547	115.8%	(30.8%)
Employee related costs	476 620	470 815	113 699	23.9%	120 090	25.2%	122 546	26.0%	128 390	27.3%	484 725	103.0%	116 943	104.1%	9.8%
Remuneration of councillors	21 023	21 055	5 290	25.2%	4 525	21.5%	3 993	19.0%	5 067	24.1%	18 875	89.6%	4 844	100.0%	4.6%
Debt impairment	61 007	88 256	3 873	6.3%	51 678	84.7%	8 818	10.0%	34 468	39.1%	98 836	112.0%	331 608	324.3%	(89.6%)
Depreciation and asset impairment	330 121	369 587	112 954	34.2%	102 639	31.1%	123 144	33.3%	112 682	30.5%	451 419	122.1%	67 806	85.2%	66.2%
Finance charges	61 899	50 312	12 877	20.8%	12 705	20.5%	12 778	25.4%	12 289	24.4%	50 648	100.7%	13 050	99.9%	(5.8%)
Bulk purchases	577 973	553 162	162 966	28.2%	129 925	22.5%	126 180	22.8%	140 937	25.5%	560 009	101.2%	107 834	96.5%	30.7%
Other Materials	3 061	3 543	567	18.5%	1 358	44.4%	520	14.7%	591	16.7%	3 035	85.7%	52 266	2 321.2%	(98.9%)
Contracted services	52 490	38 832	15 773	30.1%	9 116	17.4%	9 331	24.0%	16 121	41.5%	50 341	129.6%	(25 637)	45.2%	(162.9%)
Transfers and grants	96 098	100 964	26 051	27.1%	26 658	27.7%	22 016	21.8%	28 782	28.5%	103 507	102.5%	30 594	132.9%	(5.9%)
Other expenditure	275 438	262 295	58 870	21.4%	63 591	23.1%	67 545	25.8%	99 600	38.0%	289 606	110.4%	137 238	150.0%	(27.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(246 057)	(282 428)	(7 988)		(32 469)		(60 956)		(195 891)		(297 304)		(435 147)		
Transfers recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(246 057)	(282 428)	(7 988)		(32 469)		(60 956)		(195 891)		(297 304)		(435 147)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(246 057)	(282 428)	(7 988)		(32 469)		(60 956)		(195 891)		(297 304)		(435 147)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(246 057)	(282 428)	(7 988)		(32 469)		(60 956)		(195 891)		(297 304)		(435 147)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(246 057)	(282 428)	(7 988)		(32 469)		(60 956)		(195 891)		(297 304)		(435 147)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	275 667	263 990	40 164	14.6%	38 529	14.0%	41 328	15.7%	88 222	33.4%	208 244	78.9%	71 988	75.3%	22.6%
National Government	201 110	187 351	39 414	19.6%	34 051	16.9%	25 674	13.7%	60 142	32.1%	159 281	85.0%	37 139	82.8%	61.9%
Provincial Government	-	37 402	-	-	-	-	7 049	18.8%	11 211	30.0%	18 260	48.8%	1 424	28.5%	687.3%
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	201 110	224 753	39 414	19.6%	34 051	16.9%	32 723	14.6%	71 352	31.7%	177 541	79.0%	38 563	77.8%	85.0%
Borrowing	41 515	-	750	1.8%	(750)	(1.8%)	-	-	-	-	-	-	2 536	111.3%	(100.0%)
Internally generated funds	33 042	39 237	-	-	5 227	15.8%	8 605	21.9%	16 870	43.0%	30 703	78.2%	30 889	57.6%	(45.4%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	275 667	263 990	40 164	14.6%	38 529	14.0%	41 328	15.7%	88 222	33.4%	208 244	78.9%	71 988	75.3%	22.6%
Governance and Administration	21 371	3 626	34	.2%	1 071	5.0%	296	8.2%	(630)	(17.4%)	770	21.2%	12 055	80.8%	(105.2%)
Executive & Council	17 604	-	-	-	1 028	5.8%	-	-	(1 028)	-	-	-	8 269	79.2%	(112.4%)
Budget & Treasury Office	943	802	1	.1%	43	4.5%	296	36.9%	398	49.5%	737	91.9%	2	64.4%	21 528.1%
Corporate Services	2 824	2 824	32	1.1%	-	-	-	-	-	-	32	1.1%	3 785	134.0%	(100.0%)
Community and Public Safety	25 213	14 142	719	2.9%	2 208	8.8%	894	6.3%	5 351	37.8%	9 171	64.8%	2 096	48.2%	155.2%
Community & Social Services	7 933	11 180	298	3.8%	1 216	15.3%	484	4.3%	2 716	24.3%	4 715	42.2%	625	55.4%	334.3%
Sport And Recreation	16 225	2 800	372	2.3%	991	6.1%	410	14.7%	428	15.3%	2 202	78.6%	1 165	32.3%	(63.3%)
Public Safety	827	162	48	5.8%	-	-	-	-	-	-	48	29.6%	60	78.7%	(100.0%)
Housing	100	-	-	-	-	-	-	-	2 206	-	2 206	-	246	53.9%	795.8%
Health	129	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	109 904	145 997	19 706	17.9%	25 251	23.0%	13 471	9.2%	56 886	39.0%	115 315	79.0%	30 585	79.5%	86.0%
Planning and Development	32 672	57 549	4 324	13.2%	5 908	18.1%	5 758	10.0%	28 870	50.2%	44 860	78.0%	9 772	71.2%	195.4%
Road Transport	77 231	88 448	15 382	19.9%	19 343	25.0%	7 714	8.7%	28 016	31.7%	70 455	79.7%	20 813	81.1%	34.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	119 179	100 224	19 705	16.5%	10 000	8.4%	26 667	26.6%	26 616	26.6%	82 988	82.8%	27 252	81.0%	(2.3%)
Electricity	14 936	10 712	1 950	13.1%	1 322	8.9%	2 318	21.6%	3 777	35.3%	9 367	87.4%	4 474	84.6%	(15.6%)
Water	98 196	89 154	17 397	17.7%	8 678	8.8%	22 724	25.5%	24 463	27.4%	73 262	82.2%	21 354	82.7%	14.6%
Waste Water Management	6 047	-	358	5.9%	-	-	-	-	(358)	-	(0)	-	1 424	54.4%	(125.1%)
Waste Management	-	358	-	-	-	-	1 625	454.1%	(1 267)	(353.9%)	358	100.1%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	1 657 832	1 702 877	480 113	29.0%	464 666	28.0%	313 693	18.4%	342 362	20.1%	1 600 835	94.0%	618 851	122.7%	(44.7%)
Property rates, penalties and collection charges	209 979	205 063	71 766	34.2%	66 488	31.7%	75 191	36.7%	50 099	24.4%	263 545	128.5%	117 036	122.2%	(57.2%)
Service charges	903 135	905 894	199 781	22.1%	191 357	21.2%	132 849	14.7%	249 716	27.6%	773 703	85.4%	583 453	139.5%	(57.2%)
Other revenue	28 911	37 220	3 664	12.7%	10 454	36.2%	6 774	18.2%	(1 569)	(4.2%)	19 323	51.9%	2 697	58.8%	(158.2%)
Government - operating	325 438	331 488	131 314	40.3%	102 745	31.6%	18 443	5.6%	78 986	23.8%	331 488	100.0%	(29 268)	121.9%	(369.9%)
Government - capital	185 150	215 686	69 786	37.7%	89 197	48.2%	78 214	36.3%	(38 996)	(18.1%)	198 201	91.9%	(65 000)	48.4%	(40.0%)
Interest	5 220	7 526	3 803	72.9%	4 424	84.8%	2 222	29.5%	4 126	54.8%	14 575	193.7%	9 932	223.7%	(58.5%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 442 294)	(1 473 524)	(506 807)	35.1%	(320 185)	22.2%	(367 421)	24.9%	(246 933)	16.8%	(1 441 345)	97.8%	(374 928)	111.1%	(34.1%)
Suppliers and employees	(1 380 394)	(1 423 212)	(493 930)	35.8%	(307 480)	22.3%	(354 611)	24.9%	(234 650)	16.5%	(1 390 670)	97.7%	(360 990)	106.5%	(35.0%)
Finance charges	(61 899)	(50 312)	(12 877)	20.8%	(12 705)	20.5%	(12 811)	25.5%	(12 283)	24.4%	(50 675)	100.7%	(28 853)	234.0%	(57.4%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	14 915	80.7%	(100.0%)
Net Cash from/(used) Operating Activities	215 539	229 353	(26 693)	(12.4%)	144 481	67.0%	(53 728)	(23.4%)	95 430	41.6%	159 489	69.5%	243 923	212.3%	(60.9%)
Cash Flow from Investing Activities															
Receipts	2 012	2 012	-	-	-	-	80 849	4 018.3%	(80 849)	(4 018.3%)	-	-	(3 374)	4.7%	2 296.3%
Proceeds on disposal of PPE	2 012	2 012	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	80 849	-	(80 849)	-	-	-	(3 374)	4.9%	2 296.3%
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(275 635)	(219 112)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	17.2%	(86 514)	39.5%	(202 818)	92.6%	(106 646)	97.0%	(18.9%)
Capital assets	(275 635)	(219 112)	(29 620)	10.7%	(49 073)	17.8%	(37 612)	17.2%	(86 514)	39.5%	(202 818)	92.6%	(106 646)	97.0%	(18.9%)
Net Cash from/(used) Investing Activities	(273 623)	(217 100)	(29 620)	10.8%	(49 073)	17.9%	43 237	(19.9%)	(167 363)	77.1%	(202 818)	93.4%	(110 020)	79.6%	52.1%
Cash Flow from Financing Activities															
Receipts	91 649	1 705	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	90 517	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	1 132	1 705	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	12 279	(41.8%)	(8 720)	29.7%	-	(12.8%)	(100.0%)
Repayment of borrowing	(32 192)	(29 375)	(13 673)	42.5%	(16 870)	52.4%	9 544	(32.5%)	12 279	(41.8%)	(8 720)	29.7%	-	(12.8%)	(100.0%)
Net Cash from/(used) Financing Activities	59 457	(27 671)	(13 673)	(23.0%)	(16 870)	(28.4%)	9 544	(34.5%)	12 279	(44.4%)	(8 720)	31.5%	-	(13.4%)	(100.0%)
Net Increase/(Decrease) in cash held	1 372	(15 417)	(69 986)	(5 100.2%)	78 538	5 723.4%	(947)	6.1%	(59 654)	386.9%	(52 049)	337.6%	133 902	(33.5%)	(144.6%)
Cash/cash equivalents at the year begin:	39 182	44 573	39 182	100.0%	(30 804)	(78.6%)	47 734	107.1%	46 787	105.0%	39 182	87.9%	(56 419)	-	(182.9%)
Cash/cash equivalents at the year end:	40 554	29 156	(30 804)	(76.0%)	47 734	117.7%	46 787	160.5%	(12 867)	(44.1%)	(12 867)	(44.1%)	77 483	70.6%	(116.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	17 473	7.2%	7 161	3.0%	6 127	2.5%	210 727	87.3%	241 488	24.4%	2 577	1.1%	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	32 589	71.2%	762	1.7%	631	1.4%	11 756	25.7%	45 739	4.6%	310	.7%	-	-
Receivables from Non-exchange Transactions - Property Rates	21 091	11.8%	5 044	2.8%	4 932	2.8%	148 092	82.7%	179 159	18.1%	696	.4%	-	-
Receivables from Exchange Transactions - Waste Water Management	10 439	5.6%	4 243	2.3%	4 259	2.3%	166 424	89.8%	185 364	18.7%	1 243	.7%	-	-
Receivables from Exchange Transactions - Waste Management	5 592	6.8%	1 976	2.4%	1 834	2.2%	73 429	88.6%	82 832	8.4%	1 212	1.5%	-	-
Receivables from Exchange Transactions - Property Rental Debtors	451	16.8%	134	5.0%	103	3.8%	2 006	74.5%	2 694	.3%	6	.2%	-	-
Interest on Arrear Debtor Accounts	1 792	3.5%	1 330	2.6%	951	1.9%	46 536	92.0%	50 608	5.1%	229	.5%	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(6 871)	(3.4%)	2 683	1.3%	2 222	1.1%	203 458	101.0%	201 491	20.4%	9 618	4.8%	-	-
Total By Income Source	82 557	8.3%	23 333	2.4%	21 059	2.1%	862 427	87.2%	989 375	100.0%	15 891	1.6%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(4 972)	(16.1%)	1 232	4.0%	856	2.8%	33 856	109.3%	30 973	3.1%	-	-	-	-
Commercial	36 070	35.6%	2 201	2.2%	1 836	1.8%	61 276	60.4%	101 383	10.2%	37	-	-	-
Households	51 361	6.1%	19 719	2.3%	18 170	2.1%	759 231	89.5%	848 481	85.8%	12 172	1.4%	-	-
Other	98	1.1%	180	2.1%	196	2.3%	8 065	94.4%	8 539	.9%	3 682	43.1%	-	-
Total By Customer Group	82 557	8.3%	23 333	2.4%	21 059	2.1%	862 427	87.2%	989 375	100.0%	15 891	1.6%	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	20 378	100.0%	-	-	-	-	-	-	20 378	15.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	4 093	100.0%	-	-	-	-	-	-	4 093	3.2%
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	36 857	100.0%	-	-	-	-	-	-	36 857	28.5%
Trade Creditors	54 635	80.4%	9 135	13.4%	2 067	3.0%	2 083	3.1%	67 920	52.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	115 962	89.7%	9 135	7.1%	2 067	1.6%	2 083	1.6%	129 247	100.0%

Contact Details

Municipal Manager	Mr B.E Mswane	034 328 7750
Financial Manager	Mr S Nkosi	034 328 7752

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EMADLANGENI (KZN253)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	75 035	70 608	18 799	25.1%	18 657	24.9%	15 883	22.5%	21 709	30.7%	75 048	106.3%	23 071	105.7%	(5.9%)
Property rates	15 032	15 032	3 585	23.8%	3 573	23.8%	3 556	23.7%	2 847	18.9%	13 561	90.2%	1 301	96.2%	118.9%
Property rates - penalties and collection charges	2 798	2 798	482	17.2%	472	16.9%	587	21.0%	515	18.4%	2 056	73.5%	494	81.7%	4.2%
Service charges - electricity revenue	14 751	14 751	3 236	21.9%	3 156	21.4%	2 962	20.1%	2 996	20.3%	12 349	83.7%	3 079	86.3%	(2.7%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 587	1 587	364	22.9%	354	22.3%	345	21.7%	361	22.8%	1 424	89.7%	347	92.5%	4.0%
Service charges - other	-	-	-	-	-	-	(9)	-	-	-	(9)	-	-	-	-
Rental of facilities and equipment	2 193	1 843	209	9.6%	240	10.9%	249	13.5%	221	12.0%	920	49.9%	221	44.2%	-
Interest earned - external investments	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	353	26.1%	1 428	105.5%	441	111.8%	(19.9%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	352	3	99	28.1%	108	30.8%	87	3 390.6%	62	2 405.5%	356	13 867.5%	43	132.4%	43.2%
Licences and permits	1 427	1 427	231	16.2%	181	12.7%	218	15.3%	194	13.6%	823	57.7%	265	67.5%	(26.8%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	28 376	26 913	10 130	35.7%	10 145	35.8%	7 409	27.5%	13 956	51.9%	41 640	154.7%	16 429	144.3%	(15.1%)
Other own revenue	6 965	4 900	180	2.6%	54	.8%	61	1.2%	205	4.2%	499	10.2%	452	33.6%	(54.6%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	73 335	76 077	15 600	21.3%	17 670	24.1%	16 975	22.3%	17 349	22.8%	67 594	88.8%	15 939	91.6%	8.8%
Employee related costs	26 659	26 390	5 386	20.2%	6 812	25.6%	6 618	25.1%	5 870	22.2%	24 687	93.5%	4 982	95.5%	17.8%
Remuneration of councillors	3 013	3 286	600	19.9%	754	25.0%	867	26.4%	796	24.2%	3 017	91.8%	491	96.8%	62.3%
Debt impairment	2 416	1 516	-	-	-	-	-	-	13	.9%	13	.9%	-	66.0%	(100.0%)
Depreciation and asset impairment	5 808	4 514	-	-	-	-	-	-	460	10.2%	460	10.2%	-	58.9%	(100.0%)
Finance charges	101	101	-	-	44	43.6%	-	-	42	41.4%	86	84.9%	45	91.3%	(7.4%)
Bulk purchases	12 199	12 199	4 004	32.8%	1 598	13.1%	3 048	25.0%	2 802	23.0%	11 452	93.9%	2 594	96.4%	8.0%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	1 100	2 928	621	56.4%	1 325	120.4%	746	25.5%	449	15.3%	3 140	107.2%	362	99.2%	24.1%
Transfers and grants	-	3 819	-	-	-	-	-	-	-	-	-	-	1 804	-	(100.0%)
Other expenditure	22 039	21 324	4 989	22.6%	7 137	32.4%	5 696	26.7%	6 916	32.4%	24 738	116.0%	5 661	77.7%	22.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	(5 469)	3 199		986		(1 092)		4 360		7 454		7 133		
Transfers recognised - capital	26 913	26 913	5 199	19.3%	1 220	4.5%	962	3.6%	-	-	7 381	27.4%	-	38.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 613	21 444	8 398		2 207		(130)		4 360		14 835		7 133		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 613	21 444	8 398		2 207		(130)		4 360		14 835		7 133		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 613	21 444	8 398		2 207		(130)		4 360		14 835		7 133		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 613	21 444	8 398		2 207		(130)		4 360		14 835		7 133		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	25 222	27 396	5 140	20.4%	2 789	11.1%	656	2.4%	11 091	40.5%	19 675	71.8%	4 877	55.2%	127.4%
National Government	16 122	8 022	5 140	31.9%	2 789	17.3%	656	8.2%	11 091	138.3%	19 675	245.3%	4 877	73.5%	127.4%
Provincial Government	8 200	8 150	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	24 322	16 172	5 140	21.1%	2 789	11.5%	656	4.1%	11 091	68.6%	19 675	121.7%	4 877	73.5%	127.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	900	11 225	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	25 222	27 396	5 140	20.4%	2 789	11.1%	656	2.4%	11 091	40.5%	19 675	71.8%	4 877	55.2%	127.4%
Governance and Administration	16 522	18 726	5 140	31.1%	2 789	16.9%	48	.3%	11 091	59.2%	19 067	101.8%	4 877	140.3%	127.4%
Executive & Council	8 372	9 336	5 140	61.4%	2 789	33.3%	-	-	11 091	118.8%	19 019	203.7%	4 877	146.6%	127.4%
Budget & Treasury Office	8 100	8 950	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	50	441	-	-	-	-	48	10.9%	-	-	48	10.9%	-	-	-
Community and Public Safety	100	50	-	-	-	-	5	10.5%	-	-	5	10.5%	-	-	-
Community & Social Services	100	50	-	-	-	-	5	10.5%	-	-	5	10.5%	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	500	520	-	-	-	-	602	115.8%	-	-	602	115.8%	-	-	-
Planning and Development	450	450	-	-	-	-	3	.7%	-	-	3	.7%	-	-	-
Road Transport	50	70	-	-	-	-	599	855.9%	-	-	599	855.9%	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	8 100	8 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	8 100	8 100	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	101 948	74 254	28 640	28.1%	23 357	22.9%	14 630	19.7%	5 694	7.7%	72 321	97.4%	8 507	119.7%	(33.1%)
Property rates, penalties and collection charges	17 830	17 830	1 591	8.9%	3 364	18.9%	1 472	8.3%	1 091	6.1%	7 518	42.2%	4 848	141.5%	(77.5%)
Service charges	16 338	16 338	2 457	15.0%	2 165	13.3%	2 697	16.5%	3 614	22.1%	10 933	66.9%	2 637	122.8%	37.1%
Other revenue	10 937	8 622	1 041	9.5%	407	3.7%	565	6.5%	635	7.4%	2 648	30.7%	753	296.5%	(15.6%)
Government - operating	28 376	27 419	11 967	42.2%	8 435	29.7%	6 279	22.9%	-	-	26 681	97.3%	-	92.2%	-
Government - capital	26 913	2 691	11 300	42.0%	8 613	32.0%	3 200	118.9%	-	-	23 113	858.8%	-	110.4%	-
Interest	1 554	1 354	284	18.3%	373	24.0%	418	30.8%	353	26.1%	1 428	105.5%	269	100.3%	31.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 112)	(71 003)	(22 195)	34.1%	(12 545)	19.3%	(13 392)	18.9%	(14 972)	21.1%	(63 105)	88.9%	18 513	95.9%	(180.9%)
Suppliers and employees	(60 312)	(67 083)	(22 195)	36.8%	(12 501)	20.7%	(13 392)	20.0%	(14 930)	22.3%	(63 019)	93.9%	18 513	96.0%	(180.6%)
Finance charges	(101)	(101)	-	-	(44)	43.6%	-	-	(42)	41.4%	(86)	84.9%	-	46.6%	(100.0%)
Transfers and grants	(4 700)	(3 819)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	36 836	3 251	6 445	17.5%	10 812	29.4%	1 239	38.1%	(9 279)	(285.4%)	9 216	283.5%	27 021	172.7%	(134.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(8 052)	29.4%	(18 259)	66.6%	(16 345)	99.1%	(50.7%)
Capital assets	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(8 052)	29.4%	(18 259)	66.6%	(16 345)	99.1%	(50.7%)
Net Cash from/(used) Investing Activities	(25 222)	(27 396)	(6 065)	24.0%	(3 238)	12.8%	(904)	3.3%	(8 052)	29.4%	(18 259)	66.6%	(16 345)	99.1%	(50.7%)
Cash Flow from Financing Activities															
Receipts	-	-	(2)	-	(37)	-	41	-	1	-	2	-	-	5.0%	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	(2)	-	(37)	-	41	-	1	-	2	-	-	5.0%	(100.0%)
Payments	(52)	(52)	-	-	(30)	57.0%	-	-	(32)	61.8%	(62)	119.2%	-	157.3%	(100.0%)
Repayment of borrowing	(52)	(52)	-	-	(30)	57.0%	-	-	(32)	61.8%	(62)	119.2%	-	157.3%	(100.0%)
Net Cash from/(used) Financing Activities	(52)	(52)	(2)	4.3%	(67)	127.4%	41	(78.2%)	(32)	60.6%	(60)	115.1%	-	166.6%	(100.0%)
Net Increase/(Decrease) in cash held	11 562	(24 197)	377	3.3%	7 507	64.9%	375	(1.6%)	(17 362)	71.8%	(9 103)	37.6%	10 675	(339.3%)	(262.6%)
Cash/cash equivalents at the year begin:	22 186	21 028	6 645	30.0%	7 022	31.7%	14 529	69.1%	14 904	70.9%	6 645	31.6%	10 353	30.4%	44.0%
Cash/cash equivalents at the year end:	33 748	(3 169)	7 022	20.8%	14 529	43.1%	14 904	(470.3%)	(2 458)	77.6%	(2 458)	77.6%	21 028	88.6%	(111.7%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	(0)	100.0%	(0)	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	818	8.9%	290	3.2%	297	3.2%	7 774	84.7%	9 180	29.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	667	5.4%	377	3.0%	327	2.6%	11 064	89.0%	12 435	39.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	113	4.0%	83	2.9%	73	2.6%	2 567	90.5%	2 835	9.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	26	5.3%	20	4.2%	12	2.4%	429	88.1%	487	1.6%	-	-	-	-
Interest on Arrear Debtor Accounts	175	2.9%	171	2.8%	167	2.7%	5 592	91.6%	6 105	19.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(14)	(9.3%)	(9)	(5.6%)	(3)	(2.2%)	180	117.2%	154	.5%	-	-	-	-
Total By Income Source	1 784	5.7%	932	3.0%	873	2.8%	27 607	88.5%	31 196	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	520	9.2%	102	1.8%	229	4.0%	4 820	85.0%	5 670	18.2%	-	-	-	-
Commercial	412	8.3%	244	4.9%	115	2.3%	4 178	84.4%	4 949	15.9%	-	-	-	-
Households	504	5.3%	299	3.1%	258	2.7%	8 442	88.8%	9 503	30.5%	-	-	-	-
Other	348	3.1%	287	2.6%	271	2.5%	10 167	91.8%	11 074	35.5%	-	-	-	-
Total By Customer Group	1 784	5.7%	932	3.0%	873	2.8%	27 607	88.5%	31 196	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	1 363	100.0%	-	-	-	-	-	-	1 363	21.8%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 718	97.8%	14	.4%	0	-	70	1.9%	3 802	60.9%
Auditor-General	6	100.0%	-	-	-	-	-	-	6	.1%
Other	1 022	95.4%	-	-	-	-	49	4.6%	1 071	17.2%
Total	6 110	97.9%	14	.2%	0	-	120	1.9%	6 243	100.0%

Contact Details

Municipal Manager	Mr Mtshali SF	034 331 3041
Financial Manager	Mr W Mtusva	034 331 3041

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DANNHAUSER (KZN254)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	126 863	110 734	32 473	25.6%	32 797	25.9%	31 415	28.4%	5 403	4.9%	102 088	92.2%	37 449	164.8%	(85.6%)
Property rates	17 617	16 954	3 998	22.7%	4 325	24.5%	6 369	37.6%	4 634	27.3%	19 326	114.0%	3 997	122.9%	15.9%
Property rates - penalties and collection charges	169	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 048	1 048	-	-	112	10.7%	42	4.0%	-	-	154	14.7%	245	93.1%	(100.0%)
Service charges - other	-	169	(161)	-	-	-	58	34.6%	33	19.3%	(70)	(41.8%)	-	-	(100.0%)
Rental of facilities and equipment	210	210	34	16.2%	114	54.5%	3	1.2%	-	-	151	71.9%	15	67.5%	(100.0%)
Interest earned - external investments	3 000	3 000	553	18.4%	1 085	36.2%	1 350	45.0%	990	33.0%	3 978	132.6%	683	164.0%	45.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	350	350	27	7.7%	207	59.3%	148	42.3%	-	-	382	109.2%	16	26.6%	(100.0%)
Licences and permits	1 246	1 234	-	-	488	39.2%	116	9.4%	-	-	604	48.9%	364	100.6%	(100.0%)
Agency services	-	-	30	-	-	-	14	-	4	-	48	-	-	-	(100.0%)
Transfers recognised - operational	79 376	79 376	27 677	34.9%	26 200	33.0%	22 986	29.0%	-	-	76 863	96.8%	30 909	193.4%	(100.0%)
Other own revenue	23 847	8 393	314	1.3%	266	1.1%	329	3.9%	(257)	(3.1%)	652	7.8%	1 219	52.2%	(121.1%)
Gains on disposal of PPE	-	-	0	-	-	-	-	-	-	-	0	-	-	-	-
Operating Expenditure	99 245	111 975	14 208	14.3%	26 474	26.7%	19 218	17.2%	13 741	12.3%	73 641	65.8%	17 814	80.1%	(22.9%)
Employee related costs	34 075	30 039	341	1.0%	6 016	17.7%	4 186	13.9%	1 765	5.9%	12 309	41.0%	5 016	65.4%	(64.8%)
Remuneration of councillors	7 925	7 925	-	-	1 552	19.6%	1 155	14.6%	-	-	2 707	34.2%	1 637	-	(100.0%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	229	-	-	-	148	-	300	-	676	-	-	-	(100.0%)
Other Materials	5 780	7 486	-	-	996	17.2%	381	5.1%	-	-	1 376	18.4%	1 801	78.9%	(100.0%)
Contracted services	8 147	-	8 502	104.4%	5 190	63.7%	7 187	-	8 954	-	29 834	-	-	-	(100.0%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	35 818	66 526	5 136	14.3%	12 720	35.5%	6 160	9.3%	2 722	4.1%	26 739	40.2%	9 361	91.7%	(70.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	27 619	(1 241)	18 264		6 323		12 197		(8 338)		28 447		19 635		
Transfers recognised - capital	21 767	21 767	-	-	8 540	39.2%	-	-	-	-	8 540	39.2%	-	123.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	29 586	9 830	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	78 971	30 356	18 264		14 863		12 197		(8 338)		36 986		19 635		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	78 971	30 356	18 264		14 863		12 197		(8 338)		36 986		19 635		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	78 971	30 356	18 264		14 863		12 197		(8 338)		36 986		19 635		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	78 971	30 356	18 264		14 863		12 197		(8 338)		36 986		19 635		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	51 353	50 683	15 367	29.9%	6 893	13.4%	7 799	15.4%	1 965	3.9%	32 024	63.2%	4 957	88.1%	(60.4%)
National Government	21 767	21 767	5 908	27.1%	6 714	30.8%	6 987	32.1%	1 965	9.0%	21 574	99.1%	2 828	103.3%	(30.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	21 767	21 767	5 908	27.1%	6 714	30.8%	6 987	32.1%	1 965	9.0%	21 574	99.1%	2 828	103.4%	(30.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	29 586	28 916	9 459	32.0%	179	.6%	812	2.8%	-	-	10 451	36.1%	2 128	70.8%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	51 353	50 683	15 367	29.9%	6 893	13.4%	7 799	15.4%	1 965	3.9%	32 024	63.2%	4 957	88.1%	(60.4%)
Governance and Administration	49 703	48 863	15 172	30.5%	6 882	13.8%	7 553	15.5%	1 965	4.0%	31 572	64.6%	4 957	90.6%	(60.4%)
Executive & Council	6 000	6 248	7 054	117.6%	130	2.2%	104	1.7%	-	-	7 288	116.6%	-	176.7%	-
Budget & Treasury Office	732	732	26	3.6%	3	.4%	462	63.1%	-	-	491	67.1%	76	66.2%	(100.0%)
Corporate Services	42 971	41 883	8 091	18.8%	6 750	15.7%	6 987	16.7%	1 965	4.7%	23 793	56.8%	4 881	89.7%	(59.7%)
Community and Public Safety	1 550	750	167	10.8%	11	.7%	247	32.9%	-	-	424	56.5%	-	40.3%	-
Community & Social Services	1 050	-	167	15.9%	11	1.0%	247	-	-	-	424	-	-	19.1%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	500	750	-	-	-	-	-	-	-	-	-	-	-	91.1%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	100	-	28	28.3%	-	-	-	-	-	-	28	-	-	-	-
Planning and Development	100	-	28	28.3%	-	-	-	-	-	-	28	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	1 070	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	1 070	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	122 057	122 057	41 812	34.3%	47	-	33 397	27.4%	-	-	75 257	61.7%	3 705	81.8%	(100.0%)
Property rates, penalties and collection charges	13 551	13 551	425	3.1%	8	.1%	1 663	12.3%	-	-	2 096	15.5%	1 419	96.7%	(100.0%)
Service charges	1 048	1 048	15	1.4%	0	-	41	3.9%	-	-	56	5.3%	32	11.7%	(100.0%)
Other revenue	25 082	25 082	4 579	18.3%	1	-	7 141	28.5%	-	-	11 721	46.7%	1 477	79.7%	(100.0%)
Government - operating	79 376	79 376	31 541	39.7%	26	-	19 763	24.9%	-	-	51 330	64.7%	-	74.5%	-
Government - capital	-	-	5 000	-	12	-	3 898	-	-	-	8 910	-	-	98.2%	-
Interest	3 000	3 000	253	8.4%	1	-	891	29.7%	-	-	1 144	38.1%	777	170.1%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	(4 538)	-	(28)	-	(55 714)	-	-	-	(60 281)	-	(24 250)	119.9%	(100.0%)
Suppliers and employees	-	-	(4 538)	-	(28)	-	(55 714)	-	-	-	(60 281)	-	(24 250)	119.9%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	122 057	122 057	37 274	30.5%	19	-	(22 317)	(18.3%)	-	-	14 976	12.3%	(20 545)	20.5%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	(416)	-	24	-	2	-	-	-	(389)	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Decrease in non-current debtors	-	-	(2)	-	24	-	-	-	-	-	22	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	(414)	-	-	-	-	-	-	-	(414)	-	-	-	-
Payments	-	-	(3 631)	-	(14)	-	(5 675)	-	-	-	(9 320)	-	-	-	-
Capital assets	-	-	(3 631)	-	(14)	-	(5 675)	-	-	-	(9 320)	-	-	-	-
Net Cash from/(used) Investing Activities	-	-	(4 047)	-	11	-	(5 673)	-	-	-	(9 709)	-	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	202	-	2 295	-	(167)	-	-	-	2 331	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	202	-	2 295	-	(167)	-	-	-	2 331	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	202	-	2 295	-	(167)	-	-	-	2 331	-	-	-	-
Net Increase/(Decrease) in cash held	122 057	122 057	33 429	27.4%	2 325	1.9%	(28 157)	(23.1%)	-	-	7 597	6.2%	(20 545)	20.5%	(100.0%)
Cash/cash equivalents at the year begin:	-	-	-	-	33 429	-	35 754	-	-	-	-	-	30 742	-	(100.0%)
Cash/cash equivalents at the year end:	122 057	122 057	33 429	27.4%	35 754	29.3%	7 597	6.2%	-	-	7 597	6.2%	10 197	20.5%	(100.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 393	3.5%	738	1.9%	549	1.4%	36 645	93.2%	39 325	84.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	77	1.1%	70	1.0%	65	.9%	6 661	96.9%	6 872	14.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	6	2.1%	3	1.1%	3	1.1%	276	95.6%	289	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	715	9.2%	204	2.6%	174	2.2%	6 679	85.9%	7 772	16.7%	-	-	-	-
Commercial	237	3.4%	153	2.2%	48	.7%	6 427	93.6%	6 865	14.8%	-	-	-	-
Households	349	1.3%	272	1.0%	272	1.0%	26 066	96.7%	26 958	58.0%	-	-	-	-
Other	175	3.6%	183	3.7%	122	2.5%	4 410	90.2%	4 890	10.5%	-	-	-	-
Total By Customer Group	1 476	3.2%	811	1.7%	617	1.3%	43 582	93.8%	46 486	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	330	100.0%	-	-	-	-	-	-	330	27.1%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	388	100.0%	-	-	-	-	-	-	388	31.8%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	403	80.1%	100	19.9%	-	-	-	-	503	41.1%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 122	91.8%	100	8.2%	-	-	-	-	1 222	100.0%

Contact Details

Municipal Manager	Mr W B Nkosi	034 621 2666
Financial Manager	Mrs D Mohapi	034 621 2666

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: AMAJUBA (DC25)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	161 781	167 281	63 540	39.3%	63 099	39.0%	64 597	38.6%	31 371	18.8%	222 606	133.1%	10 113	103.2%	210.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	19 284	23 000	4 686	24.3%	5 479	28.4%	6 011	26.1%	6 169	26.8%	22 345	97.2%	5 578	108.1%	10.6%
Service charges - sanitation revenue	3 382	-	754	22.3%	1 075	31.8%	996	-	909	-	3 733	-	1 015	105.3%	(10.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	200	240	55	27.6%	65	32.7%	80	33.2%	49	20.4%	249	103.8%	43	99.1%	13.6%
Interest earned - external investments	800	3 624	182	22.8%	1 161	145.1%	1 146	31.6%	1 057	29.2%	3 546	97.8%	783	412.8%	34.9%
Interest earned - outstanding debtors	2 423	2 900	763	31.5%	843	34.8%	641	22.1%	995	34.3%	3 242	111.8%	720	97.5%	38.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	30	-	116	-	(76)	-	-	-	70	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	133 598	134 948	53 816	40.3%	52 856	39.6%	51 678	38.3%	19 470	14.4%	177 820	131.8%	2 000	106.2%	873.5%
Other own revenue	2 095	2 569	624	29.8%	1 504	71.8%	4 121	160.4%	2 722	105.9%	8 971	349.2%	(27)	11.5%	(10 278.6%)
Gains on disposal of PPE	-	-	2 630	-	-	-	-	-	-	-	2 630	-	-	-	-
Operating Expenditure	172 169	182 214	35 421	20.6%	47 437	27.6%	43 639	23.9%	41 986	23.0%	168 484	92.5%	84 723	123.8%	(50.4%)
Employee related costs	78 897	80 419	21 973	27.9%	19 359	24.5%	19 498	24.2%	19 270	24.0%	80 100	99.6%	63 738	154.2%	(69.8%)
Remuneration of councillors	5 174	5 174	1 071	20.7%	1 386	26.8%	1 147	22.2%	1 145	22.1%	4 750	91.8%	1 858	84.0%	(38.4%)
Debt impairment	5 820	5 820	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	26 367	25 398	-	-	13 184	50.0%	6 489	25.5%	2 080	8.2%	21 752	85.6%	10 464	115.0%	(80.1%)
Finance charges	762	764	1 556	204.3%	4	.5%	-	-	-	-	1 559	204.1%	1 030	67.7%	(100.0%)
Bulk purchases	20 000	20 000	2 529	12.6%	3 798	19.0%	2 823	14.1%	6 106	30.5%	15 256	76.3%	5 531	106.3%	10.4%
Other Materials	-	-	743	-	83	-	-	-	-	-	825	-	6 235	-	(100.0%)
Contracted services	10 350	13 363	-	-	4 135	39.9%	6 792	50.8%	7 633	57.1%	18 559	138.9%	3 641	94.7%	109.6%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	24 799	31 276	7 549	30.4%	5 490	22.1%	6 889	22.0%	5 752	18.4%	25 681	82.1%	(7 773)	103.1%	(174.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(10 388)	(14 933)	28 119		15 661		20 958		(10 616)		54 122		(74 611)		
Transfers recognised - capital	-	-	-	-	-	-	5 064	-	-	-	5 064	-	1 504	2.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(10 388)	(14 933)	28 119		15 661		26 022		(10 616)		59 186		(73 107)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(10 388)	(14 933)	28 119		15 661		26 022		(10 616)		59 186		(73 107)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(10 388)	(14 933)	28 119		15 661		26 022		(10 616)		59 186		(73 107)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(10 388)	(14 933)	28 119		15 661		26 022		(10 616)		59 186		(73 107)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	91 041	91 041	7 371	8.1%	22 409	24.6%	16 898	18.6%	20 233	22.2%	66 911	73.5%	30 109	94.6%	(32.8%)
National Government	91 041	91 041	6 832	7.5%	22 409	24.6%	16 898	18.6%	20 209	22.2%	66 349	72.9%	24 643	92.9%	(18.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	91 041	91 041	6 832	7.5%	22 409	24.6%	16 898	18.6%	20 209	22.2%	66 349	72.9%	24 643	92.9%	(18.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	539	-	0	-	-	-	24	-	562	-	5 466	114.7%	(99.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	91 041	91 041	7 371	8.1%	22 409	24.6%	16 898	18.6%	20 233	22.2%	66 911	73.5%	30 109	94.3%	(32.8%)
Governance and Administration	-	-	52	-	-	-	-	-	24	-	76	-	4 586	97.6%	(99.5%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	24	-	24	-	-	104.0%	(100.0%)
Corporate Services	-	-	52	-	-	-	-	-	-	-	52	-	4 586	97.5%	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	779	-	0	-	-	-	-	-	779	-	9 376	5 424.9%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	2	40.0%	(100.0%)
Road Transport	-	-	779	-	0	-	-	-	-	-	779	-	9 374	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	91 041	91 041	6 539	7.2%	22 409	24.6%	16 898	18.6%	20 209	22.2%	66 056	72.6%	16 146	79.1%	25.2%
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	91 041	91 041	6 539	7.2%	22 409	24.6%	16 898	18.6%	20 209	22.2%	66 056	72.6%	16 146	79.1%	25.2%
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	252 241	258 432	99 998	39.6%	67 666	26.8%	66 585	25.8%	12 197	4.7%	246 446	95.4%	24 642	114.3%	(50.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	15 413	23 000	4 510	29.3%	6 553	42.5%	5 652	24.6%	4 957	21.6%	21 672	94.2%	3 553	120.5%	39.5%
Other revenue	8 966	2 809	4 938	55.1%	334	3.7%	11 314	402.7%	5 519	196.4%	22 104	786.8%	17 072	377.7%	(67.7%)
Government - operating	133 598	134 948	57 155	42.8%	35 076	26.3%	33 090	24.5%	50	-	125 371	92.9%	3 504	101.4%	(98.6%)
Government - capital	91 041	91 150	32 820	36.0%	24 700	27.1%	14 944	16.4%	-	-	72 464	79.5%	-	107.8%	-
Interest	3 223	6 524	575	17.8%	1 003	31.1%	1 585	24.3%	1 672	25.6%	4 835	74.1%	512	298.1%	226.4%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 169)	(182 214)	(67 595)	39.3%	(32 789)	19.0%	(54 172)	29.7%	(33 922)	18.6%	(188 478)	103.4%	(36 063)	107.9%	(5.9%)
Suppliers and employees	(171 408)	(181 450)	(67 595)	39.4%	(32 786)	19.1%	(54 172)	29.9%	(33 922)	18.7%	(188 475)	103.9%	(36 063)	108.1%	(5.9%)
Finance charges	(762)	(764)	-	-	(4)	.5%	-	-	-	-	(4)	.5%	-	67.6%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	80 072	76 218	32 403	40.5%	34 877	43.6%	12 413	16.3%	(21 725)	(28.5%)	57 968	76.1%	(11 421)	135.0%	90.2%
Cash Flow from Investing Activities															
Receipts	-	-	2 998	-	-	-	-	-	1 729	-	4 727	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	2 998	-	-	-	-	-	-	-	2 998	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	1 729	-	1 729	-	-	-	(100.0%)
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 041)	(91 150)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(16 396)	18.0%	(41 288)	45.3%	(25 082)	84.6%	(34.6%)
Capital assets	(91 041)	(91 150)	(7 371)	8.1%	(10 711)	11.8%	(6 810)	7.5%	(16 396)	18.0%	(41 288)	45.3%	(25 082)	84.6%	(34.6%)
Net Cash from/(used) Investing Activities	(91 041)	(91 150)	(4 373)	4.8%	(10 711)	11.8%	(6 810)	7.5%	(14 667)	16.1%	(36 561)	40.1%	(25 082)	84.6%	(41.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	(764)	-	-	-	(764)	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	(764)	-	-	-	(764)	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	(764)	-	-	-	(764)	-	-	-	-
Net Increase/(Decrease) in cash held	(10 969)	(14 933)	28 030	(255.5%)	24 166	(220.3%)	4 838	(32.4%)	(36 392)	243.7%	20 642	(138.2%)	(36 503)	(69.8%)	(.3%)
Cash/cash equivalents at the year begin:	(16 934)	17 990	17 990	(106.2%)	46 020	(271.8%)	70 186	390.1%	75 024	417.0%	17 990	100.0%	48 566	98.0%	54.5%
Cash/cash equivalents at the year end:	(27 903)	3 057	46 020	(164.9%)	70 186	(251.5%)	75 024	2 454.1%	38 632	1 263.7%	38 632	1 263.7%	12 063	(71.2%)	220.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	3 108	9.2%	1 252	3.7%	1 287	3.8%	28 138	83.3%	33 785	72.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	583	5.9%	348	3.5%	403	4.1%	8 575	86.5%	9 910	21.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	27	.9%	27	.9%	27	.9%	2 977	97.4%	3 057	6.5%	-	-	-	-
Total By Income Source	3 717	8.0%	1 627	3.5%	1 718	3.7%	39 690	84.9%	46 752	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 722	36.5%	79	1.7%	79	1.7%	2 834	60.1%	4 714	10.1%	-	-	-	-
Commercial	122	7.6%	75	4.7%	67	4.2%	1 336	83.5%	1 600	3.4%	-	-	-	-
Households	1 873	4.6%	1 472	3.6%	1 571	3.9%	35 521	87.8%	40 438	86.5%	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	3 717	8.0%	1 627	3.5%	1 718	3.7%	39 690	84.9%	46 752	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	10 863	17.9%	13 014	21.4%	2 215	3.6%	34 753	57.1%	60 846	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	10 863	17.9%	13 014	21.4%	2 215	3.6%	34 753	57.1%	60 846	100.0%

Contact Details

Municipal Manager	Mr SR Mathobela	034 329 7256
Financial Manager	Mr WJM MNGOMEZULU	034 329 7287

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: EDUMBE (KZN261)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	128 798	104 064	32 153	25.0%	30 843	23.9%	24 929	24.0%	4 670	4.5%	92 596	89.0%	8 166	87.4%	(42.8%)
Property rates	18 408	16 249	2 012	10.9%	2 061	11.2%	2 052	12.6%	533	3.3%	6 658	41.0%	1 893	137.4%	(71.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	25 515	14 325	3 723	14.6%	3 491	13.7%	2 957	20.6%	174	1.2%	10 345	72.2%	3 346	56.2%	(94.8%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	5 838	5 838	1 473	25.2%	1 401	24.0%	1 467	25.1%	2 950	50.5%	7 290	124.9%	1 377	-	114.3%
Service charges - other	-	-	-	-	-	-	-	-	1 152	-	1 152	-	-	-	(100.0%)
Rental of facilities and equipment	1 710	1 407	29	1.7%	39	2.3%	(95)	(6.7%)	13	.9%	(13)	(1.0%)	20	94.7%	(37.3%)
Interest earned - external investments	402	158	76	18.8%	-	-	-	-	-	-	76	47.8%	178	130.8%	(100.0%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 962	1 962	140	7.1%	101	5.1%	73	3.7%	38	1.9%	352	17.9%	207	31.6%	(81.6%)
Licences and permits	1 067	742	176	16.5%	192	18.0%	241	32.5%	72	9.8%	681	91.8%	214	134.9%	(66.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 659	62 859	24 293	38.8%	14 524	23.2%	17 032	27.1%	-	-	55 850	88.8%	-	89.4%	-
Other own revenue	11 236	524	231	2.1%	2 001	17.8%	102	19.5%	(262)	(49.9%)	2 073	395.6%	932	312.5%	(128.1%)
Gains on disposal of PPE	-	-	-	-	7 033	-	1 100	-	-	-	8 132	-	-	-	-
Operating Expenditure	127 198	106 293	21 831	17.2%	30 084	23.7%	24 839	23.4%	25 058	23.6%	101 813	95.8%	19 529	80.5%	28.3%
Employee related costs	45 887	44 198	11 087	24.2%	11 768	25.6%	10 750	24.3%	10 841	24.5%	44 444	100.6%	10 656	102.3%	1.7%
Remuneration of councillors	4 951	5 464	1 313	26.5%	1 306	26.4%	1 307	23.9%	1 308	23.9%	5 234	95.8%	1 301	105.4%	.5%
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 621	4 531	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	158	-	85	-	97	-	152	-	492	-	(288)	-	(152.8%)
Bulk purchases	18 000	18 000	4 527	25.2%	2 514	14.0%	5 453	30.3%	7 853	43.6%	20 347	113.0%	2 306	60.2%	240.5%
Other Materials	6 630	805	69	1.0%	-	-	-	-	-	-	69	8.5%	(28)	2.8%	(100.0%)
Contracted services	4 740	7 532	987	20.8%	963	20.3%	1 218	16.2%	2 395	31.8%	5 562	73.9%	1 035	56.9%	131.3%
Transfers and grants	250	250	-	-	7 033	2 813.1%	1 100	439.8%	-	-	8 132	3 252.9%	-	-	-
Other expenditure	43 120	25 513	3 690	8.6%	6 416	14.9%	4 916	19.3%	2 510	9.8%	17 532	68.7%	4 547	78.8%	(44.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 600	(2 229)	10 322		759		90		(20 387)		(9 217)		(11 364)		
Transfers recognised - capital	34 360	-	14 456	42.1%	71	.2%	-	-	-	-	14 527	-	-	43.9%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	35 960	(2 229)	24 778		830		90		(20 387)		5 311		(11 364)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	35 960	(2 229)	24 778		830		90		(20 387)		5 311		(11 364)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	35 960	(2 229)	24 778		830		90		(20 387)		5 311		(11 364)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	35 960	(2 229)	24 778		830		90		(20 387)		5 311		(11 364)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	35 960	34 680	13 657	38.0%	6 581	18.3%	6 658	19.2%	705	2.0%	27 601	79.6%	-	60.1%	(100.0%)
National Government	35 960	34 360	13 657	38.0%	6 581	18.3%	6 658	19.4%	705	2.1%	27 601	80.3%	-	53.6%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	35 960	34 360	13 657	38.0%	6 581	18.3%	6 658	19.4%	705	2.1%	27 601	80.3%	-	60.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	320	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	35 960	34 680	13 657	38.0%	6 581	18.3%	6 658	19.2%	705	2.0%	27 601	79.6%	-	60.1%	(100.0%)
Governance and Administration	1 600	320	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	250	320	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	53.7%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 360	34 360	10 425	63.7%	2 404	14.7%	1 780	5.2%	705	2.1%	15 314	44.6%	-	-	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 360	34 360	10 425	63.7%	2 404	14.7%	1 780	5.2%	705	2.1%	15 314	44.6%	-	-	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	18 000	-	3 232	18.0%	4 177	23.2%	4 878	-	-	-	12 288	-	-	43.2%	-
Electricity	18 000	-	3 232	18.0%	4 177	23.2%	4 878	-	-	-	12 288	-	-	43.2%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	163 158	124 809	66 125	40.5%	38 949	23.9%	33 443	26.8%	14 473	11.6%	152 990	122.6%	10 701	108 295.8%	35.3%
Property rates, penalties and collection charges	18 408	6 231	1 591	8.6%	2 822	15.3%	1 012	16.2%	2 212	35.5%	7 637	122.6%	1 545	75 497.2%	43.2%
Service charges	31 353	18 138	3 133	10.0%	3 084	9.8%	3 140	17.3%	3 606	19.9%	12 963	71.5%	3 609	61 778.0%	(.1%)
Other revenue	15 975	3 063	14 029	87.8%	6 794	42.5%	4 433	144.8%	7 644	249.6%	32 900	1 074.3%	5 537	273 225.5%	38.1%
Government - operating	62 659	62 859	26 200	41.8%	18 078	28.9%	17 332	27.6%	1 000	1.6%	62 610	99.6%	-	94 078.5%	(100.0%)
Government - capital	34 360	34 360	21 088	61.4%	8 133	23.7%	7 500	21.8%	-	-	36 721	106.9%	-	100 005.6%	-
Interest	402	158	84	20.9%	39	9.6%	25	15.8%	10	6.5%	158	100.1%	10	77 027.6%	(.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 199)	(108 140)	(61 888)	48.7%	(36 210)	28.5%	(29 062)	26.9%	(14 722)	13.6%	(141 882)	131.2%	(13 595)	146 377.5%	8.3%
Suppliers and employees	(118 588)	(108 060)	(61 877)	52.2%	(36 196)	30.5%	(29 051)	26.9%	(14 709)	13.6%	(141 834)	131.3%	(13 582)	146 743.5%	8.3%
Finance charges	(3 621)	(80)	(10)	.3%	(13)	.4%	(11)	14.0%	(13)	16.5%	(48)	60.0%	(13)	-	3.9%
Transfers and grants	(4 990)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	35 959	16 669	4 237	11.8%	2 739	7.6%	4 381	26.3%	(250)	(1.5%)	11 108	66.6%	(2 895)	101.3%	(91.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	-	-	(11 205)	32.6%	-	-	-
Capital assets	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	-	-	(11 205)	32.6%	-	-	-
Net Cash from/(used) Investing Activities	(34 360)	(34 360)	(4 175)	12.2%	-	-	(7 031)	20.5%	-	-	(11 205)	32.6%	-	-	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	1 599	(17 691)	63	3.9%	2 739	171.3%	(2 650)	15.0%	(250)	1.4%	(98)	.6%	(2 895)	3 147.7%	(91.4%)
Cash/cash equivalents at the year begin:	1 092	112	112	10.2%	174	16.0%	2 914	2 604.2%	264	235.9%	112	100.0%	3 006	6 545.4%	(91.2%)
Cash/cash equivalents at the year end:	2 691	(17 579)	174	6.5%	2 914	108.3%	264	(1.5%)	14	(.1%)	14	(.1%)	112	4 781.2%	(87.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	927	11.9%	838	10.7%	464	5.9%	5 587	71.5%	7 817	7.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	766	3.0%	704	2.8%	544	2.1%	23 585	92.1%	25 600	25.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	914	1.3%	520	.7%	535	.7%	70 031	97.3%	72 001	71.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	(8)	100.0%	(8)	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(30)	.6%	(3 990)	85.2%	(66)	1.4%	(598)	12.8%	(4 684)	(4.7%)	-	-	-	-
Total By Income Source	2 578	2.6%	(1 927)	(1.9%)	1 477	1.5%	98 597	97.9%	100 725	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	276	3.6%	119	1.6%	173	2.3%	7 036	92.5%	7 605	7.6%	-	-	-	-
Commercial	1 020	14.5%	243	3.5%	347	4.9%	5 405	77.0%	7 016	7.0%	-	-	-	-
Households	758	1.1%	(2 523)	(3.6%)	660	.9%	71 902	101.6%	70 797	70.3%	-	-	-	-
Other	523	3.4%	234	1.5%	297	1.9%	14 253	93.1%	15 306	15.2%	-	-	-	-
Total By Customer Group	2 578	2.6%	(1 927)	(1.9%)	1 477	1.5%	98 597	97.9%	100 725	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	4 644	53.7%	1 541	17.8%	1 458	16.9%	1 002	11.6%	8 645	40.2%
Bulk Water	-	-	-	-	-	-	14	100.0%	14	.1%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 451	11.7%	1 594	12.8%	2 673	21.5%	6 727	54.0%	12 445	57.9%
Auditor-General	11	2.6%	3	.8%	3	.8%	387	95.8%	404	1.9%
Other	-	-	-	-	-	-	-	-	-	-
Total	6 106	28.4%	3 139	14.6%	4 134	19.2%	8 130	37.8%	21 508	100.0%

Contact Details

Municipal Manager	Mr TV Mkhize	034 995 1650
Financial Manager	Mr S Mngwengwe	034 995 1650

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UPHONGOLO (KZN262)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	188 899	192 031	59 642	31.6%	56 399	29.9%	56 642	29.5%	25 822	13.4%	198 504	103.4%	49 040	96.8%	(47.3%)
Property rates	26 162	31 568	3 135	12.0%	9 416	36.0%	9 427	29.9%	9 424	29.9%	31 402	99.5%	7 953	108.5%	18.5%
Property rates - penalties and collection charges	-	0	0	-	-	-	-	-	-	-	0	50.0%	0	-	(100.0%)
Service charges - electricity revenue	36 402	33 087	7 822	21.5%	8 264	22.7%	10 187	30.8%	8 621	26.1%	34 894	105.5%	8 227	96.0%	4.8%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	9 010	9 393	2 335	25.9%	2 340	26.0%	2 351	25.0%	2 349	25.0%	9 376	99.8%	2 148	101.5%	9.4%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	674	674	181	26.8%	193	28.6%	180	26.7%	191	28.3%	744	110.4%	171	108.5%	11.8%
Interest earned - external investments	1 968	1 520	461	23.4%	294	15.0%	325	21.4%	213	14.0%	1 293	85.1%	611	84.8%	(65.1%)
Interest earned - outstanding debtors	5 458	6 420	1 723	31.6%	1 782	32.7%	1 901	29.6%	1 979	30.8%	7 385	115.0%	1 649	110.5%	20.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	441	441	41	9.4%	62	14.0%	72	16.3%	48	10.8%	223	50.5%	72	48.2%	(33.5%)
Licences and permits	1 611	1 422	354	22.0%	320	19.9%	290	20.4%	397	27.9%	1 361	95.7%	381	99.3%	4.1%
Agency services	806	806	200	24.8%	186	23.1%	178	22.1%	231	28.6%	795	98.6%	281	113.3%	(17.9%)
Transfers recognised - operational	105 326	105 743	43 194	41.0%	33 404	31.7%	30 971	29.3%	2 209	2.1%	109 778	103.8%	27 219	93.2%	(91.9%)
Other own revenue	1 041	958	195	18.8%	136	13.1%	760	79.4%	161	16.8%	1 252	130.8%	329	130.2%	(51.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	196 749	209 066	47 322	24.1%	50 938	25.9%	47 543	22.7%	50 965	24.4%	196 768	94.1%	45 851	95.5%	11.2%
Employee related costs	66 760	69 876	17 514	26.2%	17 460	26.2%	17 235	24.7%	17 104	24.5%	69 313	99.2%	16 621	98.3%	2.9%
Remuneration of councillors	8 277	8 406	2 037	24.6%	2 018	24.4%	1 971	23.4%	2 239	26.6%	8 264	98.3%	1 907	100.9%	17.4%
Debt impairment	10 084	10 084	2 521	25.0%	2 521	25.0%	2 510	24.9%	3 255	32.3%	10 807	107.2%	7 883	133.3%	(58.7%)
Depreciation and asset impairment	8 803	8 803	2 201	25.0%	2 201	25.0%	2 105	23.9%	1 467	16.7%	7 973	90.6%	(2 119)	22.9%	(169.2%)
Finance charges	1 106	2 106	23	2.1%	31	2.8%	23	1.1%	637	30.3%	714	33.9%	1 013	97.3%	(37.1%)
Bulk purchases	27 021	27 021	7 644	28.3%	5 900	21.8%	6 711	24.8%	2 135	7.9%	22 389	82.9%	3 559	101.1%	(40.0%)
Other Materials	11 798	11 798	787	6.7%	896	7.6%	1 621	13.7%	1 087	9.2%	4 392	37.2%	(224)	61.8%	(586.1%)
Contracted services	17 109	23 667	5 028	29.4%	5 999	35.1%	5 274	22.3%	10 169	43.0%	26 469	111.8%	5 451	126.0%	86.6%
Transfers and grants	4 948	4 948	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	40 844	42 358	9 568	23.4%	13 912	34.1%	10 094	23.8%	12 873	30.4%	46 447	109.7%	11 760	95.0%	9.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(7 850)	(17 035)	12 319		5 461		9 099		(25 143)		1 736		3 189		
Transfers recognised - capital	65 640	68 476	11 144	17.0%	12 246	18.7%	23 918	34.9%	15 466	22.6%	62 774	91.7%	8 681	60.0%	78.2%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	57 790	51 441	23 463		17 707		33 017		(9 677)		64 510		11 869		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	57 790	51 441	23 463		17 707		33 017		(9 677)		64 510		11 869		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	57 790	51 441	23 463		17 707		33 017		(9 677)		64 510		11 869		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	57 790	51 441	23 463		17 707		33 017		(9 677)		64 510		11 869		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	82 408	85 996	9 582	11.6%	11 401	13.8%	22 898	26.6%	18 399	21.4%	62 281	72.4%	26 985	85.6%	(31.8%)
National Government	58 779	58 779	6 141	10.4%	9 037	15.4%	22 327	38.0%	16 857	28.7%	54 362	92.5%	14 689	109.4%	14.8%
Provincial Government	6 861	9 696	3 216	46.9%	2 124	31.0%	376	3.9%	7	.1%	5 723	59.0%	4 633	51.3%	(99.9%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	65 640	68 475	9 357	14.3%	11 161	17.0%	22 703	33.2%	16 864	24.6%	60 085	87.7%	19 322	94.1%	(12.7%)
Borrowing	10 800	15 000	-	-	-	-	-	-	1 181	7.9%	1 181	7.9%	4 047	29.9%	(70.8%)
Internally generated funds	5 968	2 521	225	3.8%	240	4.0%	196	7.8%	354	14.0%	1 015	40.2%	572	70.7%	(38.1%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	3 044	-	(100.0%)
Capital Expenditure Standard Classification	82 408	85 996	9 582	11.6%	11 401	13.8%	22 898	26.6%	18 399	21.4%	62 281	72.4%	26 985	85.6%	(31.8%)
Governance and Administration	13 632	3 736	225	1.6%	240	1.8%	192	5.1%	1 535	41.1%	2 192	58.7%	148	38.0%	939.9%
Executive & Council	900	1 386	-	-	-	-	-	-	1 183	85.3%	1 183	85.3%	-	-	(100.0%)
Budget & Treasury Office	2 500	135	-	-	-	-	-	-	297	219.9%	297	219.9%	13	5.9%	2 176.2%
Corporate Services	10 232	2 215	225	2.2%	240	2.3%	192	8.7%	55	2.5%	712	32.1%	135	40.6%	(59.5%)
Community and Public Safety	900	4 156	-	-	847	94.1%	1 484	35.7%	885	21.3%	3 216	77.4%	271	31.1%	226.9%
Community & Social Services	350	606	-	-	847	242.0%	1 484	244.8%	885	145.9%	3 216	530.4%	83	59.3%	966.1%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	550	3 550	-	-	-	-	-	-	-	-	-	-	188	25.7%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	40 815	54 797	5 716	14.0%	7 918	19.4%	13 714	25.0%	10 718	19.6%	38 066	69.5%	18 438	82.5%	(41.9%)
Planning and Development	40 779	46 332	5 716	14.0%	7 300	17.9%	6 431	13.9%	3 417	7.4%	22 863	49.3%	14 391	76.7%	(76.3%)
Road Transport	36	8 465	-	-	618	1 715.7%	7 283	86.0%	7 301	86.3%	15 202	179.6%	4 047	205.4%	80.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 861	22 928	3 641	13.6%	2 396	8.9%	7 508	32.7%	5 261	22.9%	18 807	82.0%	8 129	105.3%	(35.3%)
Electricity	26 861	22 928	3 641	13.6%	2 396	8.9%	7 508	32.7%	5 261	22.9%	18 807	82.0%	7 959	112.0%	(33.9%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	170	10.3%	(100.0%)
Other	200	379	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	238 207	232 319	78 913	33.1%	82 477	34.6%	65 409	28.2%	23 153	10.0%	249 952	107.6%	65 079	140.9%	(64.4%)
Property rates, penalties and collection charges	16 482	16 482	3 508	21.3%	7 075	42.9%	5 456	33.1%	6 558	39.8%	22 597	137.1%	5 428	97.4%	20.8%
Service charges	38 827	38 827	9 389	24.2%	9 965	25.7%	11 438	29.5%	11 743	30.2%	42 536	109.6%	11 453	117.9%	2.5%
Other revenue	4 547	4 547	4 069	89.5%	9 353	205.7%	3 371	74.1%	4 472	98.3%	21 265	467.6%	33 208	1 686.9%	(86.5%)
Government - operating	105 326	105 743	43 498	41.3%	31 488	29.9%	26 679	25.2%	167	.2%	101 832	96.3%	14 989	118.4%	(98.9%)
Government - capital	65 640	58 779	18 000	27.4%	24 000	36.6%	18 136	30.9%	-	-	60 136	102.3%	-	85.6%	-
Interest	7 385	7 940	448	6.1%	596	8.1%	329	4.1%	213	2.7%	1 586	20.0%	-	.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(154 607)	(165 983)	(108 627)	70.3%	(86 387)	55.9%	(99 046)	59.7%	(68 681)	41.4%	(362 741)	218.5%	(46 498)	141.0%	47.7%
Suppliers and employees	(148 554)	(159 930)	(108 627)	73.1%	(86 238)	58.1%	(98 689)	61.7%	(68 681)	42.9%	(362 235)	226.5%	(45 484)	144.3%	51.0%
Finance charges	(1 106)	(1 106)	-	-	-	-	-	-	-	-	-	-	(1 013)	87.8%	(100.0%)
Transfers and grants	(4 948)	(4 948)	-	-	(149)	3.0%	(357)	7.2%	-	-	(506)	10.2%	-	-	-
Net Cash from/(used) Operating Activities	83 600	66 336	(29 715)	(35.5%)	(3 910)	(4.7%)	(33 637)	(50.7%)	(45 528)	(68.6%)	(112 789)	(170.0%)	18 581	140.6%	(345.0%)
Cash Flow from Investing Activities															
Receipts	-	-	49 160	-	33 594	-	49 481	-	31 902	-	164 137	-	(33 767)	-	(194.5%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	49 160	-	18 557	-	-	-	-	-	67 717	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	15 037	-	49 481	-	31 902	-	96 421	-	(33 767)	-	(194.5%)
Payments	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(12 338)	16.0%	(55 276)	71.5%	(25 801)	77.3%	(52.2%)
Capital assets	(74 658)	(77 331)	(9 582)	12.8%	(11 622)	15.6%	(21 734)	28.1%	(12 338)	16.0%	(55 276)	71.5%	(25 801)	77.3%	(52.2%)
Net Cash from/(used) Investing Activities	(74 658)	(77 331)	39 578	(53.0%)	21 972	(29.4%)	27 747	(35.9%)	19 564	(25.3%)	108 861	(140.8%)	(59 568)	129.0%	(132.8%)
Cash Flow from Financing Activities															
Receipts	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	3 050	15 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(1 068)	26.7%	(4 242)	106.1%	(1 008)	25.9%	5.9%
Repayment of borrowing	(3 470)	(4 000)	(1 052)	30.3%	(1 052)	30.3%	(1 071)	26.8%	(1 068)	26.7%	(4 242)	106.1%	(1 008)	25.9%	5.9%
Net Cash from/(used) Financing Activities	(420)	11 000	(1 052)	250.3%	(1 052)	250.3%	(1 071)	(9.7%)	(1 068)	(9.7%)	(4 242)	(38.6%)	(1 008)	(53.7%)	5.9%
Net Increase/(Decrease) in cash held	8 521	4	8 811	103.4%	17 010	199.6%	(6 961)	(156 772.2%)	(27 031)	(608 807.0%)	(8 170)	(184 012.8%)	(41 995)	131.2%	(35.6%)
Cash/cash equivalents at the year begin:	10 564	9 774	9 774	92.5%	18 586	175.9%	35 596	364.2%	28 635	293.0%	9 774	100.0%	51 766	100.1%	(44.7%)
Cash/cash equivalents at the year end:	19 085	9 779	18 586	97.4%	35 596	186.5%	28 635	292.8%	1 604	16.4%	1 604	16.4%	9 772	92.5%	(83.6%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	2 833	46.1%	1 316	21.4%	288	4.7%	1 714	27.9%	6 150	4.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	2 493	5.0%	2 848	5.7%	1 302	2.6%	43 651	86.8%	50 294	34.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	740	1.9%	585	1.5%	516	1.3%	37 697	95.3%	39 537	27.5%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	48	5.0%	26	2.8%	35	3.6%	845	88.6%	954	.7%	-	-	-	-
Interest on Arrear Debtor Accounts	(0)	-	-	-	-	-	35 258	100.0%	35 257	24.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	144	1.2%	142	1.2%	140	1.2%	11 387	96.4%	11 813	8.2%	-	-	-	-
Total By Income Source	6 257	4.3%	4 916	3.4%	2 280	1.6%	130 552	90.7%	144 005	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	755	3.7%	1 889	9.2%	630	3.1%	17 153	84.0%	20 426	14.2%	-	-	-	-
Commercial	3 024	30.8%	1 272	13.0%	282	2.9%	5 231	53.3%	9 808	6.8%	-	-	-	-
Households	1 969	1.9%	1 359	1.3%	1 048	1.0%	96 983	95.7%	101 359	70.4%	-	-	-	-
Other	510	4.1%	397	3.2%	321	2.6%	11 185	90.1%	12 413	8.6%	-	-	-	-
Total By Customer Group	6 257	4.3%	4 916	3.4%	2 280	1.6%	130 552	90.7%	144 005	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	2 109	31.9%	2 063	31.2%	2 437	36.9%	-	-	6 609	44.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	2 515	30.4%	2 786	33.7%	1 433	17.3%	1 533	18.5%	8 267	55.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	4 623	31.1%	4 849	32.6%	3 870	26.0%	1 533	10.3%	14 875	100.0%

Contact Details

Municipal Manager	Mr MM Ndlela	034 413 1223
Financial Manager	R Mthethwa	034 413 1223

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ABAQULUSI (KZN263)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	456 794	423 283	118 045	25.8%	108 543	23.8%	103 797	24.5%	-	-	330 385	78.1%	49 300	94.8%	(100.0%)
Property rates	64 184	63 500	16 094	25.1%	16 203	25.2%	15 791	24.9%	-	-	48 087	75.7%	9 705	99.6%	(100.0%)
Property rates - penalties and collection charges	64	3 200	729	1 139.3%	511	799.0%	270	8.5%	-	-	1 510	47.2%	367	125.2%	(100.0%)
Service charges - electricity revenue	177 587	170 301	39 730	22.4%	39 893	22.5%	40 817	24.0%	-	-	120 440	70.7%	26 218	94.3%	(100.0%)
Service charges - water revenue	40 519	17 880	4 005	9.9%	2 537	6.3%	4 077	22.8%	-	-	10 619	59.4%	5 162	73.2%	(100.0%)
Service charges - sanitation revenue	26 428	25 000	5 509	20.8%	5 519	20.9%	5 488	22.0%	-	-	16 515	66.1%	3 636	95.3%	(100.0%)
Service charges - refuse revenue	19 496	19 100	4 786	24.5%	4 350	22.3%	4 621	24.2%	-	-	13 757	72.0%	2 918	97.3%	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 061	1 511	361	34.1%	117	11.1%	101	6.7%	-	-	580	38.4%	56	1 008.7%	(100.0%)
Interest earned - external investments	1 956	1 250	190	9.7%	110	5.6%	143	11.5%	-	-	443	35.5%	299	40.1%	(100.0%)
Interest earned - outstanding debtors	-	13	4	-	2	-	4	27.9%	-	-	10	74.8%	1	-	(100.0%)
Dividends received	-	-	-	-	467	-	-	-	-	-	467	-	-	-	-
Fines	1 599	1 108	152	9.5%	395	24.7%	326	29.4%	-	-	873	78.8%	83	130.7%	(100.0%)
Licences and permits	4 493	4 305	1 062	23.6%	862	19.2%	1 072	24.9%	-	-	2 995	69.6%	670	88.5%	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	118 289	114 588	44 951	38.0%	36 967	31.3%	30 478	26.6%	-	-	112 396	98.1%	-	113.0%	-
Other own revenue	1 118	1 528	364	32.6%	611	54.7%	610	39.9%	-	-	1 585	103.7%	170	9.1%	(100.0%)
Gains on disposal of PPE	-	-	109	-	-	-	-	-	-	-	109	-	15	-	(100.0%)
Operating Expenditure	645 615	568 128	65 741	10.2%	141 999	22.0%	120 571	21.2%	-	-	328 310	57.8%	99 556	100.6%	(100.0%)
Employee related costs	151 944	132 275	159	.1%	31 689	20.9%	30 409	23.0%	-	-	62 258	47.1%	20 387	97.0%	(100.0%)
Remuneration of councillors	16 620	16 620	416	2.5%	2 772	16.7%	4 403	26.5%	-	-	7 591	45.7%	2 709	92.3%	(100.0%)
Debt impairment	7 461	-	-	-	1 865	25.0%	-	-	-	-	1 865	-	-	159.6%	-
Depreciation and asset impairment	110 958	82 931	-	-	20 330	18.3%	11 605	14.0%	-	-	31 935	38.5%	36 503	378.0%	(100.0%)
Finance charges	-	-	-	-	0	-	-	-	-	-	0	-	-	-	-
Bulk purchases	159 013	147 800	37 503	23.6%	29 268	18.4%	34 313	23.2%	-	-	101 083	68.4%	18 289	75.8%	(100.0%)
Other Materials	29 659	21 736	5 803	19.6%	2 961	10.0%	5 212	24.0%	-	-	13 977	64.3%	1 838	47.3%	(100.0%)
Contracted services	103 839	68 486	10 519	10.1%	12 400	11.9%	19 018	27.8%	-	-	41 937	61.2%	7 763	78.6%	(100.0%)
Transfers and grants	17 217	24 203	4 040	23.5%	3 181	18.5%	3 698	15.3%	-	-	10 919	45.1%	2 922	121.3%	(100.0%)
Other expenditure	48 904	74 077	7 169	14.7%	37 533	76.7%	11 910	16.1%	-	-	56 612	76.4%	9 145	78.2%	(100.0%)
Loss on disposal of PPE	-	-	131	-	-	-	2	-	-	-	132	-	-	-	-
Surplus/(Deficit)	(188 821)	(144 844)	52 305		(33 455)		(16 774)		-		2 075		(50 256)		
Transfers recognised - capital	56 078	45 000	-	-	-	-	-	-	-	-	-	-	-	85.3%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(132 743)	(99 844)	52 305		(33 455)		(16 774)		-		2 075		(50 256)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(132 743)	(99 844)	52 305		(33 455)		(16 774)		-		2 075		(50 256)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(132 743)	(99 844)	52 305		(33 455)		(16 774)		-		2 075		(50 256)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(132 743)	(99 844)	52 305		(33 455)		(16 774)		-		2 075		(50 256)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	70 617	70 617	-	-	-	-	869	1.2%	-	-	869	1.2%	7 619	137.1%	(100.0%)
National Government	55 078	55 078	-	-	-	-	-	-	-	-	-	-	1 694	138.1%	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	55 078	55 078	-	-	-	-	-	-	-	-	-	-	1 694	154.6%	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 539	15 539	-	-	-	-	869	5.6%	-	-	869	5.6%	5 925	55.4%	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	70 617	70 617	-	-	-	-	869	1.2%	-	-	869	1.2%	7 619	137.1%	(100.0%)
Governance and Administration	1 246	1 246	-	-	-	-	165	13.2%	-	-	165	13.2%	291	39.7%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	78	-	(100.0%)
Budget & Treasury Office	426	426	-	-	-	-	19	4.4%	-	-	19	4.4%	24	17.3%	(100.0%)
Corporate Services	820	820	-	-	-	-	146	17.8%	-	-	146	17.8%	189	46.9%	(100.0%)
Community and Public Safety	1 372	1 372	-	-	-	-	477	34.7%	-	-	477	34.7%	44	3.6%	(100.0%)
Community & Social Services	1 269	1 269	-	-	-	-	460	36.2%	-	-	460	36.2%	20	3.1%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	103	103	-	-	-	-	17	16.5%	-	-	17	16.5%	24	5.4%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	35 462	35 462	-	-	-	-	54	.2%	-	-	54	.2%	1 512	157.2%	(100.0%)
Planning and Development	43	43	-	-	-	-	4	9.2%	-	-	4	9.2%	16	82.1%	(100.0%)
Road Transport	35 419	35 419	-	-	-	-	50	.1%	-	-	50	.1%	1 496	157.3%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	32 536	32 536	-	-	-	-	173	.5%	-	-	173	.5%	5 772	123.1%	(100.0%)
Electricity	29 000	29 000	-	-	-	-	144	.5%	-	-	144	.5%	5 758	144.0%	(100.0%)
Water	1 823	1 823	-	-	-	-	30	1.6%	-	-	30	1.6%	-	5.9%	-
Waste Water Management	1 652	1 652	-	-	-	-	-	-	-	-	-	-	2	2.3%	(100.0%)
Waste Management	61	61	-	-	-	-	-	-	-	-	-	-	12	3.8%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	512 865	454 251	559 412	109.1%	117 353	22.9%	120 923	26.6%	-	-	797 687	175.6%	76 898	104.3%	(100.0%)
Property rates, penalties and collection charges	66 316	66 672	7 971	12.0%	16 797	25.3%	16 057	24.1%	-	-	40 826	61.2%	14 915	97.3%	(100.0%)
Service charges	265 030	223 227	43 101	16.3%	57 118	21.6%	55 002	24.6%	-	-	155 221	69.5%	56 953	93.4%	(100.0%)
Other revenue	9 881	8 967	500 943	5 069.6%	2 194	22.2%	1 969	22.0%	-	-	505 107	5 633.0%	1 644	494.5%	(100.0%)
Government - operating	114 588	115 213	(39 720)	(34.7%)	36 967	32.3%	31 527	27.4%	-	-	28 774	25.0%	-	106.2%	-
Government - capital	55 078	39 078	56 476	102.5%	4 000	7.3%	16 078	41.1%	-	-	76 554	195.9%	2 964	64.1%	(100.0%)
Interest	1 972	1 094	(9 360)	(474.6%)	276	14.0%	288	26.4%	-	-	(8 795)	(803.6%)	422	42.6%	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(494 428)	(437 033)	(505 098)	102.2%	(93 269)	18.9%	(122 257)	28.0%	-	-	(720 623)	164.9%	(96 873)	92.8%	(100.0%)
Suppliers and employees	(476 232)	(419 347)	(476 953)	100.2%	(88 702)	18.6%	(118 413)	28.2%	-	-	(684 068)	163.1%	(90 215)	91.2%	(100.0%)
Finance charges	(959)	(81)	(5)	.5%	(81)	8.4%	(5)	6.7%	-	-	(91)	112.4%	-	-	-
Transfers and grants	(17 237)	(17 605)	(28 140)	163.3%	(4 486)	26.0%	(3 838)	21.8%	-	-	(36 464)	207.1%	(6 658)	139.9%	(100.0%)
Net Cash from/(used) Operating Activities	18 437	17 219	54 314	294.6%	24 084	130.6%	(1 334)	(7.7%)	-	-	77 064	447.6%	(19 975)	262.3%	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	26	-	-	-	-	-	-	-	26	-	-	-	-
Proceeds on disposal of PPE	-	-	26	-	-	-	-	-	-	-	26	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	-	-	(5 683)	34.4%	20 653	35.8%	(100.0%)
Capital assets	(55 078)	(16 521)	-	-	(5 671)	10.3%	(12)	.1%	-	-	(5 683)	34.4%	20 653	35.8%	(100.0%)
Net Cash from/(used) Investing Activities	(55 078)	(16 521)	26	-	(5 671)	10.3%	(12)	.1%	-	-	(5 657)	34.2%	20 653	35.8%	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	153	-	-	-	-	153	100.0%	-	-	153	100.0%	111	-	(100.0%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	153	-	-	-	-	153	100.0%	-	-	153	100.0%	111	-	(100.0%)
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	153	-	-	-	-	153	100.0%	-	-	153	100.0%	111	-	(100.0%)
Net Increase/(Decrease) in cash held	(36 641)	851	54 340	(148.3%)	18 413	(50.3%)	(1 193)	(140.2%)	-	-	71 560	8 405.5%	789	(199.5%)	(100.0%)
Cash/cash equivalents at the year begin:	36 636	-	36 608	99.9%	90 948	248.2%	109 361	-	-	-	36 608	-	62 885	-	(100.0%)
Cash/cash equivalents at the year end:	(61 196)	851	90 948	(148.6%)	109 361	(178.7%)	108 168	12 705.5%	-	-	108 168	12 705.5%	63 674	(200.3%)	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 636	8.9%	1 143	6.2%	232	1.3%	15 389	83.6%	18 401	14.1%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	7 168	56.7%	1 011	8.0%	286	2.3%	4 175	33.0%	12 640	9.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 373	8.7%	1 256	3.2%	1 067	2.7%	33 133	85.3%	38 829	29.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	1 439	7.4%	776	4.0%	689	3.5%	16 675	85.2%	19 580	15.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 195	8.0%	590	4.0%	481	3.2%	12 636	84.8%	14 902	11.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	278	3.0%	275	3.0%	267	2.9%	8 456	91.2%	9 276	7.1%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 342	8.1%	543	3.3%	314	1.9%	14 389	86.7%	16 588	12.7%	-	-	-	-
Total By Income Source	16 432	12.6%	5 594	4.3%	3 338	2.6%	104 853	80.5%	130 217	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	2 339	39.4%	1 294	21.8%	223	3.8%	2 082	35.1%	5 938	4.6%	-	-	-	-
Commercial	7 771	23.4%	1 702	5.1%	946	2.8%	22 805	68.6%	33 225	25.5%	-	-	-	-
Households	6 117	7.3%	2 448	2.9%	2 023	2.4%	72 681	87.3%	83 269	63.9%	-	-	-	-
Other	205	2.6%	149	1.9%	146	1.9%	7 285	93.6%	7 785	6.0%	-	-	-	-
Total By Customer Group	16 432	12.6%	5 594	4.3%	3 338	2.6%	104 853	80.5%	130 217	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	25 631	100.0%	-	-	-	-	-	-	25 631	33.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	2 241	100.0%	-	-	-	-	-	-	2 241	2.9%
VAT (output less input)	1 767	100.0%	-	-	-	-	-	-	1 767	2.3%
Pensions / Retirement	1 987	100.0%	-	-	-	-	-	-	1 987	2.6%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 614	100.0%	-	-	-	-	-	-	3 614	4.7%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	41 591	100.0%	-	-	-	-	-	-	41 591	54.1%
Total	76 831	100.0%	-	-	-	-	-	-	76 831	100.0%

Contact Details

Municipal Manager	Mr HD Zulu (Acting)	034 982 2133
Financial Manager	Mr H.A. Mahomed	034 982 2133

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NONGOMA (KZN265)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	153 549	154 257	65 435	42.6%	46 613	30.4%	35 558	23.1%	5 696	3.7%	153 303	99.4%	8 963	98.2%	(36.4%)
Property rates	20 939	20 904	12 073	57.7%	2 429	11.6%	2 466	11.8%	2 539	12.1%	19 507	93.3%	2 422	92.3%	4.8%
Property rates - penalties and collection charges	2 810	2 810	583	20.7%	668	23.8%	635	22.6%	558	19.9%	2 444	87.0%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 790	1 790	432	24.1%	431	24.1%	431	24.1%	143	8.0%	1 437	80.3%	416	100.4%	(65.7%)
Service charges - other	-	-	-	-	-	-	-	-	22	-	22	-	-	-	(100.0%)
Rental of facilities and equipment	122	128	33	26.6%	15	12.5%	57	44.6%	22	17.5%	128	99.4%	6	108.1%	302.9%
Interest earned - external investments	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	277	16.1%	1 584	92.1%	466	111.4%	(40.5%)
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	358	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	282	283	67	24.0%	37	13.1%	67	23.8%	38	13.3%	209	73.9%	130	102.6%	(71.2%)
Licences and permits	715	787	197	27.6%	197	27.6%	234	29.7%	162	20.6%	790	100.3%	218	114.5%	(25.8%)
Agency services	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
Transfers recognised - operational	124 761	124 711	51 484	41.3%	42 370	34.0%	31 047	24.9%	1 406	1.1%	126 308	101.3%	4 699	98.9%	(70.1%)
Other own revenue	410	1 123	27	6.6%	121	29.4%	196	17.5%	529	47.1%	873	77.8%	248	180.1%	113.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	147 899	150 942	36 093	24.4%	44 987	30.4%	39 572	26.2%	42 753	28.3%	163 404	108.3%	40 529	94.0%	5.5%
Employee related costs	65 755	66 854	16 583	25.2%	18 872	28.7%	19 272	28.8%	18 509	27.7%	73 236	109.5%	16 027	102.7%	15.5%
Remuneration of councillors	12 716	12 693	3 068	24.1%	3 134	24.6%	3 763	29.6%	2 160	17.0%	12 125	95.5%	3 117	96.3%	(30.7%)
Debt impairment	1 760	1 760	-	-	147	8.3%	-	-	440	25.0%	587	33.3%	-	-	(100.0%)
Depreciation and asset impairment	10 151	6 151	-	-	846	8.3%	-	-	2 538	41.3%	3 384	55.0%	787	60.1%	222.6%
Finance charges	482	52	1	.2%	1	.2%	1	2.5%	1	1.9%	4	8.2%	3	2 010.2%	(64.2%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	17 795	20 723	3 998	22.5%	5 308	29.8%	4 546	21.9%	6 405	30.9%	20 257	97.8%	3 027	73.9%	111.6%
Transfers and grants	217	1 822	602	277.1%	495	228.0%	495	27.2%	758	41.6%	2 350	129.0%	547	67.9%	38.6%
Other expenditure	39 023	40 887	11 825	30.3%	16 183	41.5%	11 495	28.1%	11 943	29.2%	51 446	125.8%	15 654	98.5%	(23.7%)
Loss on disposal of PPE	-	-	16	-	-	-	-	-	-	-	16	-	1 368	77.3%	(100.0%)
Surplus/(Deficit)	5 651	3 315	29 343		1 627		(4 015)		(37 057)		(10 102)		(31 566)		
Transfers recognised - capital	44 417	44 417	22 782	51.3%	14 706	33.1%	3 711	8.4%	520	1.2%	41 718	93.9%	13 118	110.8%	(96.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	50 068	47 732	52 124		16 333		(304)		(36 537)		31 616		(18 448)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	50 068	47 732	52 124		16 333		(304)		(36 537)		31 616		(18 448)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	50 068	47 732	52 124		16 333		(304)		(36 537)		31 616		(18 448)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	50 068	47 732	52 124		16 333		(304)		(36 537)		31 616		(18 448)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	54 167	50 116	21 162	39.1%	14 734	27.2%	6 242	12.5%	4 637	9.3%	46 775	93.3%	18 010	105.4%	(74.3%)
National Government	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	3 322	7.5%	39 477	88.9%	14 158	105.0%	(76.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	44 417	44 417	18 684	42.1%	14 166	31.9%	3 305	7.4%	3 322	7.5%	39 477	88.9%	14 158	105.0%	(76.5%)
Borrowing	5 950	3 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 800	2 149	2 478	65.2%	568	15.0%	2 937	136.7%	1 314	61.2%	7 298	339.6%	3 852	108.4%	(65.9%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	54 167	50 116	21 162	39.1%	14 734	27.2%	6 242	12.5%	4 637	9.3%	46 775	93.3%	18 010	105.4%	(74.3%)
Governance and Administration	1 485	1 804	42	2.9%	-	-	115	6.4%	1 287	71.3%	1 445	80.1%	-	193.3%	(100.0%)
Executive & Council	76	222	-	-	-	-	14	6.5%	962	433.3%	976	439.8%	-	40.6%	(100.0%)
Budget & Treasury Office	72	177	37	51.2%	-	-	56	31.7%	305	172.3%	398	224.8%	-	852.4%	(100.0%)
Corporate Services	1 337	1 405	6	.4%	-	-	45	3.2%	20	1.4%	70	5.0%	-	128.3%	(100.0%)
Community and Public Safety	3 255	1 815	-	-	533	16.4%	2 182	120.2%	-	-	2 715	149.6%	85	108.3%	(100.0%)
Community & Social Services	2 955	515	-	-	473	16.0%	2 130	413.6%	-	-	2 603	505.5%	85	57.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	300	1 300	-	-	59	19.8%	52	4.0%	-	-	111	8.6%	-	171.0%	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	47 737	45 197	20 380	42.7%	14 166	29.7%	3 315	7.3%	3 350	7.4%	41 210	91.2%	16 405	102.8%	(79.6%)
Planning and Development	47 737	650	148	.3%	-	-	-	-	4	.6%	152	23.4%	30	1.7%	(86.0%)
Road Transport	-	44 547	20 232	-	14 166	-	3 315	7.4%	3 346	7.5%	41 058	92.2%	16 376	-	(79.6%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 690	1 300	740	43.8%	35	2.1%	630	48.5%	-	-	1 406	108.2%	1 520	276.3%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 690	1 300	740	43.8%	35	2.1%	630	48.5%	-	-	1 406	108.2%	1 520	276.3%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	189 699	190 388	79 491	41.9%	67 334	35.5%	40 987	21.5%	3 667	1.9%	191 479	100.6%	3 003	82.9%	22.1%
Property rates, penalties and collection charges	16 624	16 600	1 794	10.8%	7 637	45.9%	3 282	19.8%	2 293	13.8%	15 006	90.4%	1 811	80.7%	26.6%
Service charges	895	895	127	14.2%	209	23.3%	197	22.0%	191	21.3%	724	80.9%	220	80.7%	(13.3%)
Other revenue	1 281	2 045	494	38.6%	882	68.8%	4 492	219.7%	910	44.5%	6 779	331.5%	498	146.9%	82.7%
Government - operating	124 761	124 711	52 536	42.1%	40 844	32.7%	30 593	24.5%	-	-	123 973	99.4%	-	96.5%	-
Government - capital	44 417	44 417	24 000	54.0%	17 417	39.2%	2 000	4.5%	-	-	43 417	97.7%	-	39.6%	-
Interest	1 720	1 720	539	31.4%	345	20.1%	422	24.5%	273	15.9%	1 580	91.8%	473	111.9%	(42.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(135 988)	(143 883)	(39 131)	28.8%	(40 619)	29.9%	(33 607)	23.4%	(39 008)	27.1%	(152 364)	105.9%	(34 325)	99.3%	13.6%
Suppliers and employees	(135 289)	(101 246)	(39 130)	28.9%	(40 618)	30.0%	(33 607)	33.2%	(39 008)	38.5%	(152 364)	150.5%	(34 322)	99.1%	13.7%
Finance charges	(482)	-	(1)	.1%	(0)	-	-	-	-	-	(1)	-	(3)	2 010.2%	(100.0%)
Transfers and grants	(217)	(42 637)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	53 711	46 505	40 360	75.1%	26 716	49.7%	7 380	15.9%	(35 341)	(76.0%)	39 115	84.1%	(31 323)	43.9%	12.8%
Cash Flow from Investing Activities															
Receipts	322	322	3 585	1 112.1%	4 920	1 526.4%	1 000	310.2%	1 900	589.4%	11 404	3 538.2%	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	3 585	-	4 920	-	1 000	-	1 900	-	11 404	-	-	-	(100.0%)
Decrease in other non-current receivables	322	322	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(54 167)	(50 116)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	15.3%	(4 475)	8.9%	(53 205)	106.2%	(22 662)	95.7%	(80.3%)
Capital assets	(54 167)	(50 116)	(25 302)	46.7%	(15 769)	29.1%	(7 658)	15.3%	(4 475)	8.9%	(53 205)	106.2%	(22 662)	95.7%	(80.3%)
Net Cash from/(used) Investing Activities	(53 845)	(49 794)	(21 717)	40.3%	(10 849)	20.1%	(6 658)	13.4%	(2 576)	5.2%	(41 801)	83.9%	(22 662)	54.9%	(88.6%)
Cash Flow from Financing Activities															
Receipts	5 950	3 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	5 950	3 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 524)	(200)	(54)	3.5%	-	-	-	-	-	-	(54)	26.9%	(79)	91.9%	(100.0%)
Repayment of borrowing	(1 524)	(200)	(54)	3.5%	-	-	-	-	-	-	(54)	26.9%	(79)	91.9%	(100.0%)
Net Cash from/(used) Financing Activities	4 426	3 350	(54)	(1.2%)	-	-	-	-	-	-	(54)	(1.6%)	(79)	91.9%	(100.0%)
Net Increase/(Decrease) in cash held	4 292	61	18 589	433.1%	15 866	369.6%	722	1 187.9%	(37 917)	(62 397.8%)	(2 740)	(4 509.1%)	(54 064)	181.9%	(29.9%)
Cash/cash equivalents at the year begin:	11 483	6 546	6 509	56.7%	25 097	218.6%	40 964	625.8%	41 685	636.8%	6 509	99.4%	60 573	100.0%	(31.2%)
Cash/cash equivalents at the year end:	15 775	6 607	25 097	159.1%	40 964	259.7%	41 685	631.0%	3 769	57.0%	3 769	57.0%	6 509	61.2%	(42.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	96	.5%	7	-	462	2.6%	17 443	96.9%	18 008	43.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	127	1.3%	60	.6%	131	1.3%	9 754	96.8%	10 072	24.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1	.9%	1	.4%	-	-	158	98.7%	161	.4%	-	-	-	-
Interest on Arrear Debtor Accounts	217	1.7%	127	1.0%	214	1.7%	11 930	95.5%	12 488	30.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	292	100.0%	292	.7%	-	-	-	-
Total By Income Source	441	1.1%	195	.5%	807	2.0%	39 577	96.5%	41 020	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	972	4.3%	888	4.0%	965	4.3%	19 617	87.4%	22 442	54.7%	-	-	-	-
Commercial	(401)	(2.0%)	(626)	(3.1%)	(167)	(.8%)	21 073	106.0%	19 879	48.5%	-	-	-	-
Households	(112)	(1.1%)	(15)	(.2%)	16	.2%	9 934	101.1%	9 823	23.9%	-	-	-	-
Other	(17)	.2%	(52)	.5%	(7)	.1%	(11 047)	99.3%	(11 124)	(27.1%)	-	-	-	-
Total By Customer Group	441	1.1%	195	.5%	807	2.0%	39 577	96.5%	41 020	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	561	100.0%	561	9.6%
Bulk Water	-	-	-	-	-	-	0	100.0%	0	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	4 630	87.2%	473	8.9%	206	3.9%	-	-	5 309	90.4%
Total	4 630	78.9%	473	8.1%	206	3.5%	561	9.6%	5 870	100.0%

Contact Details

Municipal Manager	Mr B E Ntanzi	035 831 7500
Financial Manager	Mr M P E Mthembu	035 831 7519

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ULUNDI (KZN266)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	228 734	338 076	106 355	46.5%	79 245	34.6%	59 021	17.5%	73 554	21.8%	318 176	94.1%	8 138	67.1%	803.9%
Property rates	55 412	64 712	37 380	67.5%	22 378	40.4%	6 154	9.5%	21 363	33.0%	87 275	134.9%	1 855	85.4%	1 051.8%
Property rates - penalties and collection charges	1 593	7 593	2 519	158.1%	3 160	198.4%	1 332	17.5%	2 810	37.0%	9 820	129.3%	5	83.6%	60 785.0%
Service charges - electricity revenue	119 186	113 401	10 339	8.7%	8 800	7.4%	15 978	14.1%	12 693	11.2%	47 811	42.2%	4 550	33.3%	178.9%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	6 839	1 865	-	1 229	-	1 769	25.9%	1 517	22.2%	6 380	93.3%	571	81.4%	165.6%
Service charges - other	6 839	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 511	1 522	292	19.4%	218	14.4%	259	17.0%	252	16.5%	1 021	67.1%	76	66.1%	230.9%
Interest earned - external investments	1 000	784	299	29.9%	94	9.4%	125	16.0%	117	15.0%	636	81.1%	94	187.5%	25.1%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	4 000	4 000	572	14.3%	585	14.6%	611	15.3%	562	14.1%	2 331	58.3%	318	132.8%	76.6%
Licences and permits	3 100	3 100	738	23.8%	646	20.8%	670	21.6%	778	25.1%	2 832	91.4%	167	66.7%	366.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	29 146	129 164	51 858	177.9%	41 487	142.3%	31 353	24.3%	32 931	25.5%	157 629	122.0%	-	86.9%	(100.0%)
Other own revenue	5 947	5 961	492	8.3%	648	10.9%	769	12.9%	532	8.9%	2 441	41.0%	502	50.5%	6.0%
Gains on disposal of PPE	1 000	1 000	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Operating Expenditure	325 330	331 541	110 334	33.9%	82 253	25.3%	94 239	28.4%	57 203	17.3%	344 028	103.8%	20 133	54.2%	184.1%
Employee related costs	107 062	124 524	27 703	25.9%	28 193	26.3%	20 290	16.3%	28 601	23.0%	104 788	84.2%	10 106	73.6%	183.0%
Remuneration of councillors	14 953	14 953	3 085	20.6%	2 834	19.0%	2 303	15.4%	3 005	20.1%	11 228	75.1%	1 085	75.9%	177.0%
Debt impairment	2 145	2 145	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	71 329	51 329	-	-	-	-	6 470	12.6%	-	-	6 470	12.6%	-	8.2%	-
Finance charges	200	224	-	-	-	-	-	-	-	-	-	-	-	2 861.8%	-
Bulk purchases	60 000	60 000	18 069	30.1%	14 844	24.7%	14 209	23.7%	19 537	32.6%	66 659	111.1%	(2 610)	33.2%	(848.4%)
Other Materials	-	-	691	-	378	-	59	-	114	-	1 241	-	10	-	1 008.0%
Contracted services	38 574	44 919	16 286	42.2%	4 084	10.6%	(1 880)	(4.2%)	5 840	13.0%	24 330	54.2%	1 487	24.9%	292.7%
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	31 067	33 446	44 500	143.2%	31 919	102.7%	52 787	157.8%	106	.3%	129 312	386.6%	10 055	178.2%	(98.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(96 596)	6 535	(3 978)		(3 008)		(35 218)		16 352		(25 852)		(11 995)		
Transfers recognised - capital	29 492	54 492	23 700	80.4%	-	-	-	-	-	-	23 700	43.5%	-	89.0%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(67 104)	61 027	19 722		(3 008)		(35 218)		16 352		(2 152)		(11 995)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(67 104)	61 027	19 722		(3 008)		(35 218)		16 352		(2 152)		(11 995)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(67 104)	61 027	19 722		(3 008)		(35 218)		16 352		(2 152)		(11 995)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(67 104)	61 027	19 722		(3 008)		(35 218)		16 352		(2 152)		(11 995)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	61 105	61 105	36 059	59.0%	33 629	55.0%	9 215	15.1%	4 154	6.8%	83 056	135.9%	2 002	95.1%	107.5%
National Government	54 492	54 492	36 059	66.2%	33 629	61.7%	9 215	16.9%	4 154	7.6%	83 056	152.4%	2 002	114.2%	107.5%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 492	54 492	36 059	66.2%	33 629	61.7%	9 215	16.9%	4 154	7.6%	83 056	152.4%	2 002	114.2%	107.5%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 613	6 613	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	61 105	61 105	36 059	59.0%	33 629	55.0%	9 215	15.1%	4 154	6.8%	83 056	135.9%	2 002	95.1%	107.5%
Governance and Administration	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 000	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	16 635	16 635	8 460	50.9%	2 815	16.9%	2 115	12.7%	4 154	25.0%	17 544	105.5%	2 002	68.0%	107.5%
Community & Social Services	-	12 727	8 460	-	2 815	-	2 115	16.6%	4 154	32.6%	17 544	137.8%	2 002	57.8%	107.5%
Sport And Recreation	12 727	3 908	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	3 908	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	16 765	16 765	4 130	24.6%	8 349	49.8%	4 732	28.2%	-	-	17 212	102.7%	-	77.0%	-
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	16 765	16 765	4 130	24.6%	8 349	49.8%	4 732	28.2%	-	-	17 212	102.7%	-	77.0%	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	26 705	26 705	23 468	87.9%	22 465	84.1%	2 368	8.9%	-	-	48 300	180.9%	-	148.3%	-
Electricity	26 705	26 705	23 468	87.9%	22 465	84.1%	2 368	8.9%	-	-	48 300	180.9%	-	148.3%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	251 853	332 755	99 436	39.5%	93 736	37.2%	62 920	18.9%	16 313	4.9%	272 405	81.9%	7 952	57.0%	105.1%
Property rates, penalties and collection charges	37 496	55 569	8 387	22.4%	26 161	69.8%	8 438	15.2%	6 466	11.6%	49 452	89.0%	1 740	64.9%	271.6%
Service charges	29 791	78 176	11 347	38.1%	10 354	34.8%	17 927	22.9%	8 316	10.6%	47 945	61.3%	4 023	25.9%	106.7%
Other revenue	13 493	14 570	2 094	15.5%	2 127	15.8%	2 276	15.6%	1 431	9.8%	7 929	54.4%	2 027	92.6%	(29.4%)
Government - operating	115 726	129 164	53 608	46.3%	41 000	35.4%	31 353	24.3%	-	-	125 961	97.5%	-	66.9%	-
Government - capital	54 490	54 492	23 700	43.5%	14 000	25.7%	2 800	5.1%	-	-	40 500	74.3%	-	108.9%	-
Interest	857	784	299	34.9%	94	11.0%	125	16.0%	100	12.8%	619	79.0%	162	189.6%	(38.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(273 955)	(278 067)	(110 334)	40.3%	(82 253)	30.0%	(103 593)	37.3%	(42 761)	15.4%	(338 941)	121.9%	(35 198)	83.7%	21.5%
Suppliers and employees	(190 487)	(277 843)	(110 334)	57.9%	(82 253)	43.2%	(103 593)	37.3%	(42 761)	15.4%	(338 941)	122.0%	(35 198)	83.7%	21.5%
Finance charges	(55 000)	(224)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(28 468)	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	(22 102)	54 688	(10 897)	49.3%	11 483	(52.0%)	(40 674)	(74.4%)	(26 448)	(48.4%)	(66 536)	(121.7%)	(27 246)	(86.0%)	(2.9%)
Cash Flow from Investing Activities															
Receipts	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(56 326)	(55 534)	-	-	-	-	-	-	-	-	-	-	-	99.7%	-
Capital assets	(56 326)	(55 534)	-	-	-	-	-	-	-	-	-	-	-	99.7%	-
Net Cash from/(used) Investing Activities	(56 326)	(54 534)	-	-	-	-	-	-	-	-	-	-	-	99.7%	-
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(78 428)	154	(10 897)	13.9%	11 483	(14.6%)	(40 674)	(26 487.0%)	(26 448)	(17 223.4%)	(66 536)	(43 328.8%)	(27 246)	(3 133.7%)	(2.9%)
Cash/cash equivalents at the year begin:	4 246	5 496	826	19.4%	(10 072)	(237.2%)	1 412	25.7%	(39 262)	(714.4%)	826	15.0%	(72 350)	30.5%	(45.7%)
Cash/cash equivalents at the year end:	(74 182)	5 650	(10 072)	13.6%	1 412	(1.9%)	(39 262)	(695.0%)	(65 710)	(1 163.1%)	(65 710)	(1 163.1%)	(99 596)	(670.6%)	(34.0%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	848	100.0%	848	.9%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 428	35.3%	2 082	21.4%	1 149	11.8%	3 059	31.5%	9 718	10.0%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 808	2.8%	1 440	2.2%	1 094	1.7%	59 988	93.2%	64 330	66.3%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	662	100.0%	662	.7%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	517	7.8%	385	5.8%	282	4.3%	5 427	82.1%	6 611	6.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	57	7.7%	39	5.4%	35	4.7%	605	82.2%	736	.8%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	15 265	100.0%	15 265	15.7%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 699	(140.7%)	(839)	69.5%	909	(75.3%)	(2 978)	246.4%	(1 208)	(1.2%)	-	-	-	-
Total By Income Source	7 510	7.7%	3 107	3.2%	3 470	3.6%	82 877	85.5%	96 963	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	525	3.3%	(608)	(3.9%)	85	.5%	15 741	100.0%	15 743	16.2%	-	-	-	-
Commercial	1 520	7.0%	874	4.0%	980	4.5%	18 336	84.5%	21 710	22.4%	-	-	-	-
Households	1 686	4.0%	736	1.8%	1 106	2.6%	38 394	91.6%	41 923	43.2%	-	-	-	-
Other	3 778	21.5%	2 104	12.0%	1 299	7.4%	10 405	59.2%	17 587	18.1%	-	-	-	-
Total By Customer Group	7 510	7.7%	3 107	3.2%	3 470	3.6%	82 877	85.5%	96 963	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	19 103	27.6%	4 362	6.3%	-	-	45 829	66.1%	69 295	97.3%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9	.5%	2 163	112.2%	(54)	(2.8%)	(190)	(9.9%)	1 928	2.7%
Total	19 112	26.8%	6 525	9.2%	(54)	(.1%)	45 639	64.1%	71 223	100.0%

Contact Details

Municipal Manager	Mr N.G. Zulu	035 874 5807
Financial Manager	Mr J.H. Mhlongo	035 874 5102

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ZULULAND (DC26)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	464 045	486 625	153 253	33.0%	126 073	27.2%	99 020	20.3%	5 220	1.1%	383 566	78.8%	9 203	80.3%	(43.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	13 851	14 257	3 081	22.2%	3 841	27.7%	5 828	40.9%	1 145	8.0%	13 896	97.5%	2 987	85.4%	(61.7%)
Service charges - sanitation revenue	5 380	6 825	1 673	31.1%	1 676	31.2%	1 874	27.5%	1 217	17.8%	6 440	94.4%	1 751	108.9%	(30.5%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	88	102	-	-	42	48.3%	34	33.5%	26	25.1%	102	100.2%	36	77.9%	(28.2%)
Interest earned - external investments	2 000	4 800	1 203	60.2%	677	33.8%	2 021	42.1%	2 117	44.1%	6 019	125.4%	1 537	170.7%	37.7%
Interest earned - outstanding debtors	-	80	20	-	20	-	21	26.8%	21	25.7%	82	101.9%	20	-	2.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	355 019	354 619	147 086	41.4%	119 631	33.7%	89 002	25.1%	1	-	355 719	100.3%	1 500	102.1%	(100.0%)
Other own revenue	87 708	105 941	190	.2%	186	.2%	239	.2%	693	.7%	1 309	1.2%	1 372	4.0%	(49.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	462 345	480 104	125 205	27.1%	119 748	25.9%	147 722	30.8%	113 350	23.6%	506 025	105.4%	138 232	112.7%	(18.0%)
Employee related costs	153 508	161 955	41 078	26.8%	42 015	27.4%	42 341	26.1%	39 968	24.7%	165 401	102.1%	39 445	105.8%	1.3%
Remuneration of councillors	6 401	6 701	1 516	23.7%	1 743	27.2%	1 824	27.2%	1 741	26.0%	6 825	101.8%	1 675	107.4%	4.0%
Debt impairment	3 594	3 594	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	45 761	45 761	-	-	-	-	40 516	88.5%	15 715	34.3%	56 231	122.9%	15 036	78.1%	4.5%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	79 865	79 865	25 729	32.2%	18 765	23.5%	24 165	30.3%	11 772	14.7%	80 431	100.7%	14 342	82.3%	(17.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	47 699	47 699	9 038	18.9%	9 819	20.6%	8 849	18.6%	6 643	13.9%	34 349	72.0%	9 806	82.6%	(32.2%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	125 517	134 529	47 845	38.1%	47 406	37.8%	30 027	22.3%	37 510	27.9%	162 788	121.0%	57 929	164.7%	(35.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 700	6 521	28 048		6 325		(48 702)		(108 129)		(122 459)		(129 029)		
Transfers recognised - capital	437 625	466 869	152 856	34.9%	220 108	50.3%	120 731	25.9%	13 361	2.9%	507 056	108.6%	47 145	109.1%	(71.7%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	439 325	473 390	180 904		226 433		72 029		(94 768)		384 597		(81 884)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	439 325	473 390	180 904		226 433		72 029		(94 768)		384 597		(81 884)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	439 325	473 390	180 904		226 433		72 029		(94 768)		384 597		(81 884)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	439 325	473 390	180 904		226 433		72 029		(94 768)		384 597		(81 884)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	439 325	473 390	162 008	36.9%	120 891	27.5%	75 888	16.0%	67 380	14.2%	426 167	90.0%	162 498	96.0%	(58.5%)
National Government	437 625	466 869	161 925	37.0%	119 195	27.2%	75 582	16.2%	67 100	14.4%	423 802	90.8%	161 873	96.3%	(58.5%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	437 625	466 869	161 925	37.0%	119 195	27.2%	75 582	16.2%	67 100	14.4%	423 802	90.8%	161 873	96.5%	(58.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	1 700	6 521	84	4.9%	1 695	99.7%	306	4.7%	280	4.3%	2 365	36.3%	625	49.5%	(55.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	439 325	473 390	162 008	36.9%	120 891	27.5%	75 888	16.0%	67 380	14.2%	426 167	90.0%	162 498	96.0%	(58.5%)
Governance and Administration	1 500	5 300	84	5.6%	1 686	112.4%	306	5.8%	280	5.3%	2 355	44.4%	405	33.6%	(30.9%)
Executive & Council	-	1 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 500	1 800	84	5.6%	270	18.0%	306	17.0%	280	15.6%	939	52.2%	405	30.5%	(30.9%)
Corporate Services	-	2 500	-	-	1 417	-	-	-	-	-	1 417	56.7%	-	47.8%	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	2 229	2 229	178	8.0%	731	32.8%	362	16.2%	451	20.3%	1 722	77.3%	698	105.3%	(35.3%)
Planning and Development	2 229	2 229	178	8.0%	731	32.8%	362	16.2%	451	20.3%	1 722	77.3%	698	105.3%	(35.3%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	435 596	465 861	161 747	37.1%	118 473	27.2%	75 220	16.1%	66 649	14.3%	422 089	90.6%	161 395	96.1%	(58.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	435 596	465 861	161 747	37.1%	118 473	27.2%	75 220	16.1%	66 649	14.3%	422 089	90.6%	161 395	96.1%	(58.7%)
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	871 962	903 409	272 041	31.2%	330 323	37.9%	214 647	23.8%	33 902	3.8%	850 914	94.2%	65 959	87.9%	(48.6%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	19 230	20 533	3 868	20.1%	2 822	14.7%	2 689	13.1%	4 761	23.2%	14 140	68.9%	4 219	71.5%	12.9%
Other revenue	58 088	56 588	190	.3%	248	.4%	183	.3%	286	.5%	908	1.6%	23 088	97.0%	(98.8%)
Government - operating	355 019	354 619	147 090	41.4%	119 631	33.7%	89 002	25.1%	-	-	355 723	100.3%	3 728	111.9%	(100.0%)
Government - capital	437 625	466 869	120 135	27.5%	206 938	47.3%	120 731	25.9%	26 723	5.7%	474 527	101.6%	33 386	72.1%	(20.0%)
Interest	2 000	4 800	758	37.9%	684	34.2%	2 043	42.6%	2 131	44.4%	5 616	117.0%	1 537	162.9%	38.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(93 100)	23.5%	(646 823)	162.9%	(61 410)	129.5%	51.6%
Suppliers and employees	(386 233)	(396 992)	(185 235)	48.0%	(248 986)	64.5%	(119 502)	30.1%	(93 100)	23.5%	(646 823)	162.9%	(61 410)	116.2%	51.6%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	3 555.5%	-
Net Cash from/(used) Operating Activities	485 729	506 417	86 807	17.9%	81 338	16.7%	95 145	18.8%	(59 198)	(11.7%)	204 091	40.3%	4 549	57.6%	(1 401.4%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	50 000	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	50 000	-	(100.0%)
Payments	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(98 443)	20.8%	(397 350)	83.9%	(79 802)	79.3%	23.4%
Capital assets	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(98 443)	20.8%	(397 350)	83.9%	(79 802)	79.3%	23.4%
Net Cash from/(used) Investing Activities	(439 325)	(473 390)	(128 203)	29.2%	(97 658)	22.2%	(73 046)	15.4%	(98 443)	20.8%	(397 350)	83.9%	(29 802)	64.8%	230.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	46 404	33 027	(41 396)	(89.2%)	(16 321)	(35.2%)	22 099	66.9%	(157 641)	(477.3%)	(193 259)	(585.2%)	(25 253)	8.4%	524.3%
Cash/cash equivalents at the year begin:	(45 481)	(45 481)	3 844	(8.5%)	(37 552)	82.6%	(53 872)	118.5%	(31 773)	69.9%	3 844	(8.5%)	(14 346)	827.2%	121.5%
Cash/cash equivalents at the year end:	923	(12 454)	(37 552)	(4 069.0%)	(53 872)	(5 837.5%)	(31 773)	255.1%	(189 414)	1 520.9%	(189 414)	1 520.9%	(39 599)	(61.6%)	378.3%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	1 961	3.3%	1 260	2.1%	1 078	1.8%	54 484	92.7%	58 783	72.7%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	616	3.0%	492	2.4%	352	1.7%	19 415	93.0%	20 875	25.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	8	.6%	7	.6%	7	.6%	1 226	98.2%	1 248	1.5%	-	-	-	-
Total By Income Source	2 584	3.2%	1 760	2.2%	1 438	1.8%	75 124	92.9%	80 906	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 153	11.4%	594	5.9%	368	3.6%	8 002	79.1%	10 116	12.5%	-	-	-	-
Commercial	277	13.4%	72	3.5%	52	2.5%	1 675	80.7%	2 076	2.6%	-	-	-	-
Households	1 142	1.7%	1 082	1.6%	1 005	1.5%	65 219	95.3%	68 449	84.6%	-	-	-	-
Other	12	4.5%	12	4.4%	13	5.0%	228	86.1%	264	.3%	-	-	-	-
Total By Customer Group	2 584	3.2%	1 760	2.2%	1 438	1.8%	75 124	92.9%	80 906	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr J H de Klerk	035 874 5504
Financial Manager	Mr Mr SB Nkosi	035 874 5506

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLABUYALINGANA (KZN271)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	164 183	161 288	60 293	36.7%	43 421	26.4%	45 740	28.4%	21 196	13.1%	170 650	105.8%	8 511	100.7%	149.0%
Property rates	21 434	19 517	4 733	22.1%	4 763	22.2%	4 763	24.4%	4 858	24.9%	19 118	98.0%	4 299	100.7%	13.0%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 922	202	50	2.6%	50	2.6%	31	15.5%	50	25.0%	183	90.6%	-	-	(100.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	50	100.0%	(100.0%)
Rental of facilities and equipment	243	271	67	27.5%	62	25.7%	62	23.1%	62	22.9%	254	93.6%	62	80.0%	.5%
Interest earned - external investments	5 942	4 092	542	9.1%	1 167	19.6%	900	22.0%	1 309	32.0%	3 918	95.7%	1 500	112.8%	(12.7%)
Interest earned - outstanding debtors	212	541	203	95.8%	213	100.5%	228	42.1%	251	46.4%	895	165.5%	-	12.0%	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 915	1 915	387	20.2%	454	23.7%	400	20.9%	471	24.6%	1 712	89.4%	218	137.1%	116.5%
Licences and permits	4 083	4 083	1 071	26.2%	944	23.1%	732	17.9%	955	23.4%	3 702	90.7%	996	97.0%	(4.1%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	128 152	128 652	52 653	41.1%	35 416	27.6%	38 296	29.8%	12 546	9.8%	138 911	108.0%	777	100.0%	1 515.0%
Other own revenue	280	2 016	587	209.6%	350	125.2%	327	16.2%	493	24.4%	1 756	87.1%	609	285.9%	(19.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Operating Expenditure	211 551	210 999	53 685	25.4%	49 836	23.6%	33 731	16.0%	33 967	16.1%	171 219	81.1%	33 704	72.4%	.8%
Employee related costs	47 269	50 140	9 970	21.1%	13 170	27.9%	11 938	23.8%	11 658	23.3%	46 736	93.2%	9 150	87.3%	27.4%
Remuneration of councillors	10 322	10 575	1 627	15.8%	2 461	23.8%	1 640	15.5%	3 061	28.9%	8 789	83.1%	2 375	96.8%	28.9%
Debt impairment	22 330	25 880	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	14 175	18 176	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	271	71	0	-	-	-	-	-	-	-	0	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	23 782	3 286	1 584	6.7%	1 109	4.7%	1 072	32.6%	1 949	59.3%	5 714	173.9%	1 649	31.1%	18.2%
Contracted services	5 658	22 658	4 900	86.6%	4 218	74.5%	5 681	25.1%	8 148	36.0%	22 946	101.3%	1 088	215.9%	648.9%
Transfers and grants	-	-	4	-	-	-	-	-	-	-	4	-	-	-	-
Other expenditure	87 744	80 215	35 600	40.6%	28 878	32.9%	13 399	16.7%	9 152	11.4%	87 029	108.5%	19 442	85.2%	(52.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	0	-	(100.0%)
Surplus/(Deficit)	(47 368)	(49 711)	6 608		(6 415)		12 009		(12 771)		(569)		(25 193)		
Transfers recognised - capital	53 325	63 375	9 306	17.5%	13 708	25.7%	19 563	30.9%	4 191	6.6%	46 767	73.8%	21 357	90.5%	(80.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	5 957	13 664	15 914		7 293		31 571		(8 580)		46 198		(3 836)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	5 957	13 664	15 914		7 293		31 571		(8 580)		46 198		(3 836)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	5 957	13 664	15 914		7 293		31 571		(8 580)		46 198		(3 836)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	5 957	13 664	15 914		7 293		31 571		(8 580)		46 198		(3 836)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	74 380	82 088	10 783	14.5%	22 262	29.9%	14 172	17.3%	25 729	31.3%	72 946	88.9%	31 094	70.2%	(17.3%)
National Government	53 324	56 825	10 415	19.5%	19 471	36.5%	11 715	20.6%	25 169	44.3%	66 770	117.5%	27 821	90.9%	(9.5%)
Provincial Government	-	3 000	-	-	36	-	483	16.1%	-	-	518	17.3%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	3 550	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 324	63 375	10 415	19.5%	19 507	36.6%	12 198	19.2%	25 169	39.7%	67 288	106.2%	27 821	90.9%	(9.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	21 056	18 713	368	1.7%	2 379	11.3%	1 974	10.5%	560	3.0%	5 281	28.2%	2 035	33.0%	(72.5%)
Public contributions and donations	-	-	-	-	377	-	-	-	-	-	377	-	1 238	-	(100.0%)
Capital Expenditure Standard Classification	74 380	82 088	10 783	14.5%	22 262	29.9%	14 172	17.3%	25 729	31.3%	72 946	88.9%	31 094	70.4%	(17.3%)
Governance and Administration	1 950	2 320	193	9.9%	1 323	67.9%	-	-	42	1.8%	1 559	67.2%	-	14.5%	(100.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	1 800	2 320	193	10.7%	1 323	73.5%	-	-	42	1.8%	1 559	67.2%	-	17.7%	(100.0%)
Corporate Services	150	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	320	-	-	-	89	27.8%	-	-	4 597	-	4 686	-	-	-	(100.0%)
Community & Social Services	100	-	-	-	-	-	-	-	4 597	-	4 597	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	220	-	-	-	89	40.5%	-	-	-	-	89	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	71 510	79 768	10 590	14.8%	20 850	29.2%	14 172	17.8%	21 089	26.4%	66 701	83.6%	31 094	71.0%	(32.2%)
Planning and Development	71 510	67 928	10 590	14.8%	20 850	29.2%	14 172	20.9%	21 089	31.0%	66 701	98.2%	31 094	71.0%	(32.2%)
Road Transport	-	11 840	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	600	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	204 996	220 622	86 228	42.1%	65 097	31.8%	37 611	17.0%	6 245	2.8%	195 181	88.5%	7 232	100.2%	(13.6%)
Property rates, penalties and collection charges	13 932	19 517	4 912	35.3%	1 037	7.4%	3 554	18.2%	3 367	17.3%	12 871	65.9%	3 969	79.0%	(15.2%)
Service charges	1 249	202	41	3.3%	99	7.9%	36	17.7%	49	24.5%	225	111.8%	33	176.1%	50.0%
Other revenue	4 337	8 285	1 814	41.8%	1 404	32.4%	1 220	14.7%	1 116	13.5%	5 553	67.0%	1 207	975.0%	(7.6%)
Government - operating	128 152	128 652	53 419	41.7%	35 190	27.5%	31 863	24.8%	1 000	.8%	121 472	94.4%	-	66.9%	(100.0%)
Government - capital	53 325	59 875	25 500	47.8%	26 200	49.1%	-	-	-	-	51 700	86.3%	-	105.8%	-
Interest	4 000	4 092	542	13.6%	1 167	29.2%	938	22.9%	713	17.4%	3 360	82.1%	2 023	111.8%	(64.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(91 788)	(164 218)	(52 698)	57.4%	(47 541)	51.8%	(54 474)	33.2%	(25 353)	15.4%	(180 066)	109.7%	(43 188)	86.3%	(41.3%)
Suppliers and employees	(91 531)	(164 147)	(52 698)	57.6%	(47 541)	51.9%	(54 474)	33.2%	(25 353)	15.4%	(180 066)	109.7%	(43 188)	86.4%	(41.3%)
Finance charges	(257)	(71)	(0)	-	-	-	-	-	-	-	(0)	-	-	-	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	113 207	56 404	33 530	29.6%	17 556	15.5%	(16 863)	(29.9%)	(19 108)	(33.9%)	15 115	26.8%	(35 956)	149.7%	(46.9%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	201	-	201	-	-	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(6 585)	8.4%	(60 001)	76.3%	(29 309)	72.1%	(77.5%)
Capital assets	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(6 585)	8.4%	(60 001)	76.3%	(29 309)	72.1%	(77.5%)
Net Cash from/(used) Investing Activities	(74 381)	(78 588)	(13 965)	18.8%	(19 154)	25.8%	(20 297)	25.8%	(6 383)	8.1%	(59 800)	76.1%	(29 309)	72.1%	(78.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	38 827	(22 183)	19 565	50.4%	(1 599)	(4.1%)	(37 160)	167.5%	(25 491)	114.9%	(44 685)	201.4%	(65 265)	(3.5%)	(60.9%)
Cash/cash equivalents at the year begin:	77 638	62 188	62 188	80.1%	81 753	105.3%	80 154	128.9%	42 995	69.1%	62 188	100.0%	144 579	149.1%	(70.3%)
Cash/cash equivalents at the year end:	116 464	40 005	81 753	70.2%	80 154	68.8%	42 995	107.5%	17 503	43.8%	17 503	43.8%	79 314	1 984.4%	(77.9%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 265	3.1%	931	2.3%	583	1.4%	37 859	93.2%	40 638	99.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	19	41.0%	19	41.0%	8	17.6%	0	.4%	47	.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	23	17.9%	17	13.2%	15	11.6%	73	57.3%	128	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 308	3.2%	967	2.4%	606	1.5%	37 932	92.9%	40 813	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	768	2.8%	501	1.8%	230	.8%	25 976	94.5%	27 476	67.3%	-	-	-	-
Commercial	539	4.0%	465	3.5%	375	2.8%	11 957	89.7%	13 337	32.7%	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	1 308	3.2%	967	2.4%	606	1.5%	37 932	92.9%	40 813	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	(6 067)	46.6%	(1 351)	10.4%	(374)	2.9%	(5 227)	40.1%	(13 020)	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	(6 067)	46.6%	(1 351)	10.4%	(374)	2.9%	(5 227)	40.1%	(13 020)	100.0%

Contact Details

Municipal Manager	Mr S Bukhosini	035 592 0680
Financial Manager	Mr N P E Myeni	035 592 0680

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: JOZINI (KZN272)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	181 189	186 822	80 697	44.5%	55 565	30.7%	46 741	25.0%	10 607	5.7%	193 611	103.6%	9 494	93.5%	11.7%
Property rates	25 552	25 552	16 981	66.5%	3 228	12.6%	3 228	12.6%	3 158	12.4%	26 594	104.1%	1 977	88.2%	59.8%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 817	2 817	904	32.1%	915	32.5%	636	22.6%	904	32.1%	3 360	119.3%	607	82.3%	48.8%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	950	950	199	20.9%	197	20.8%	193	20.4%	200	21.1%	790	83.2%	137	75.2%	46.5%
Interest earned - external investments	1 770	4 586	1 329	75.1%	1 722	97.3%	1 797	39.2%	2 028	44.2%	6 876	149.9%	950	95.8%	113.4%
Interest earned - outstanding debtors	6 922	6 922	1 189	17.2%	1 903	27.5%	5 315	76.8%	4 314	62.3%	12 721	183.8%	212	41.6%	1 936.1%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	341	341	38	11.1%	123	36.2%	37	10.7%	48	14.1%	246	72.1%	113	84.9%	(57.6%)
Licences and permits	1 036	1 036	289	27.9%	172	16.6%	303	29.2%	254	24.5%	1 018	98.2%	151	74.1%	67.7%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	141 024	141 024	59 684	42.3%	47 139	33.4%	35 117	24.9%	(537)	(.4%)	141 404	100.3%	263	97.9%	(303.9%)
Other own revenue	777	3 594	84	10.9%	165	21.2%	78	2.2%	239	6.6%	566	15.7%	5 083	124.6%	(95.3%)
Gains on disposal of PPE	-	-	-	-	-	-	37	-	-	-	37	-	-	-	-
Operating Expenditure	194 209	192 147	35 135	18.1%	34 627	17.8%	38 759	20.2%	51 449	26.8%	159 970	83.3%	26 237	48.7%	96.1%
Employee related costs	64 174	48 930	10 879	17.0%	11 483	17.9%	12 561	25.7%	13 621	27.8%	48 545	99.2%	6 679	55.3%	103.9%
Remuneration of councillors	12 182	12 182	2 689	22.1%	2 368	19.4%	1 048	8.6%	2 186	17.9%	8 292	68.1%	2 202	64.2%	(.7%)
Debt impairment	11 000	11 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	10 372	17 976	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 042	1 792	261	8.6%	292	9.6%	431	24.0%	364	20.3%	1 348	75.2%	235	102.9%	54.9%
Transfers and grants	162	762	209	128.8%	144	89.0%	307	40.3%	1	.1%	661	86.8%	-	77.7%	(100.0%)
Other expenditure	93 277	99 505	21 097	22.6%	20 339	21.8%	20 477	20.6%	35 277	35.5%	97 189	97.7%	17 120	59.8%	106.1%
Loss on disposal of PPE	-	-	-	-	-	-	3 935	-	-	-	3 935	-	-	-	-
Surplus/(Deficit)	(13 020)	(5 325)	45 563		20 939		7 982		(40 842)		33 642		(16 743)		
Transfers recognised - capital	56 389	56 276	4 622	8.2%	17 192	30.5%	8 939	15.9%	26 936	47.9%	57 689	102.5%	4 029	48.7%	568.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	43 369	50 951	50 185		38 130		16 921		(13 906)		91 331		(12 714)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	43 369	50 951	50 185		38 130		16 921		(13 906)		91 331		(12 714)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	43 369	50 951	50 185		38 130		16 921		(13 906)		91 331		(12 714)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	43 369	50 951	50 185		38 130		16 921		(13 906)		91 331		(12 714)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	78 988	78 988	4 224	5.3%	17 056	21.6%	3 360	4.3%	9 042	11.4%	33 683	42.6%	7 485	54.5%	20.8%
National Government	53 689	53 689	4 144	7.7%	15 102	28.1%	2 240	4.2%	8 537	15.9%	30 023	55.9%	7 275	67.0%	17.4%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	53 689	53 689	4 144	7.7%	15 102	28.1%	2 240	4.2%	8 537	15.9%	30 023	55.9%	7 275	67.0%	17.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 299	25 299	80	.3%	1 954	7.7%	1 121	4.4%	504	2.0%	3 659	14.5%	210	3.3%	140.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	78 988	78 988	4 224	5.3%	17 056	21.6%	3 360	4.3%	9 042	11.4%	33 683	42.6%	7 485	54.5%	20.8%
Governance and Administration	14 008	14 008	106	.8%	1 954	14.0%	937	6.7%	504	3.6%	3 501	25.0%	175	16.7%	187.5%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	500	500	-	-	998	199.5%	-	-	-	-	998	199.5%	-	-	-
Corporate Services	13 508	13 508	106	.8%	957	7.1%	937	6.9%	504	3.7%	2 503	18.5%	175	25.4%	187.5%
Community and Public Safety	4 900	4 900	173	3.5%	-	-	-	-	-	-	173	3.5%	35	.2%	(100.0%)
Community & Social Services	4 900	4 900	173	3.5%	-	-	-	-	-	-	173	3.5%	35	.2%	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	(1.5%)	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	60 080	60 080	3 946	6.6%	15 102	25.1%	2 423	4.0%	8 537	14.2%	30 009	49.9%	7 275	-	17.4%
Planning and Development	3 180	3 180	-	-	-	-	184	5.8%	-		184	5.8%	-	-	-
Road Transport	56 900	56 900	3 946	6.9%	15 102	26.5%	2 240	3.9%	8 537	15.0%	29 825	52.4%	7 275	-	17.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	1.6%	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	1.7%	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	228 828	211 103	79 347	34.7%	78 137	34.1%	48 339	22.9%	8 105	3.8%	213 928	101.3%	5 087	97.7%	59.3%
Property rates, penalties and collection charges	20 442	10 594	5 054	24.7%	1 903	9.3%	1 882	17.8%	5 300	50.0%	14 140	133.5%	2 245	96.0%	136.1%
Service charges	2 253	1 541	394	17.5%	334	14.8%	379	24.6%	316	20.5%	1 423	92.4%	353	102.9%	(10.6%)
Other revenue	2 797	2 256	560	20.0%	601	21.5%	543	24.1%	462	20.5%	2 166	96.0%	857	59.3%	(46.1%)
Government - operating	141 024	141 024	58 010	41.1%	46 450	32.9%	35 048	24.9%	-	-	139 508	98.9%	-	99.3%	-
Government - capital	56 389	51 189	14 000	24.8%	27 000	47.9%	8 689	17.0%	-	-	49 689	97.1%	-	100.0%	-
Interest	5 923	4 500	1 329	22.4%	1 849	31.2%	1 797	39.9%	2 028	45.1%	7 002	155.6%	1 632	151.7%	24.2%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(172 837)	(177 708)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	25.6%	(63 021)	35.5%	(191 746)	107.9%	(60 164)	98.7%	4.7%
Suppliers and employees	(172 675)	(64 154)	(44 004)	25.5%	(39 149)	22.7%	(45 571)	71.0%	(63 021)	98.2%	(191 746)	298.9%	(60 164)	98.7%	4.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(162)	(113 554)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	55 992	33 395	35 343	63.1%	38 988	69.6%	2 768	8.3%	(54 916)	(164.4%)	22 182	66.4%	(55 076)	95.8%	(.3%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(78 988)	(79 723)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.6%	(14 459)	18.1%	(44 758)	56.1%	(12 219)	71.6%	18.3%
Capital assets	(78 988)	(79 723)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.6%	(14 459)	18.1%	(44 758)	56.1%	(12 219)	71.6%	18.3%
Net Cash from/(used) Investing Activities	(78 988)	(79 723)	(8 185)	10.4%	(16 061)	20.3%	(6 053)	7.6%	(14 459)	18.1%	(44 758)	56.1%	(12 219)	71.6%	18.3%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(22 996)	(46 328)	27 158	(118.1%)	22 926	(99.7%)	(3 285)	7.1%	(69 375)	149.7%	(22 576)	48.7%	(67 295)	190.0%	3.1%
Cash/cash equivalents at the year begin:	38 097	74 627	74 627	195.9%	101 785	267.2%	124 712	167.1%	121 426	162.7%	74 627	100.0%	119 428	100.0%	1.7%
Cash/cash equivalents at the year end:	15 100	28 300	101 785	674.1%	124 712	825.9%	121 426	429.1%	52 051	183.9%	52 051	183.9%	52 132	136.8%	(.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 050	1.9%	806	1.4%	705	1.2%	54 115	95.5%	56 677	44.4%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	324	1.8%	301	1.7%	232	1.3%	17 074	95.2%	17 932	14.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	2 202	4.3%	1 035	2.0%	1 812	3.5%	46 439	90.2%	51 488	40.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	42	2.6%	42	2.6%	42	2.6%	1 504	92.2%	1 631	1.3%	-	-	-	-
Total By Income Source	3 618	2.8%	2 185	1.7%	2 792	2.2%	119 132	93.3%	127 728	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	85	.3%	334	1.2%	419	1.5%	27 311	97.0%	28 149	22.0%	-	-	-	-
Commercial	1 494	5.9%	945	3.7%	807	3.2%	22 285	87.3%	25 531	20.0%	-	-	-	-
Households	1 398	4.1%	440	1.3%	774	2.3%	31 278	92.3%	33 891	26.5%	-	-	-	-
Other	641	1.6%	466	1.2%	791	2.0%	38 258	95.3%	40 157	31.4%	-	-	-	-
Total By Customer Group	3 618	2.8%	2 185	1.7%	2 792	2.2%	119 132	93.3%	127 728	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	3 145	90.0%	54	1.6%	34	1.0%	263	7.5%	3 497	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	3 145	90.0%	54	1.6%	34	1.0%	263	7.5%	3 497	100.0%

Contact Details

Municipal Manager	Mr J.F.K. Khumalo	035 572 1292
Financial Manager	Mr V.I. Gumede	035 572 1292

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTUBATUBA (KZN275)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	180 452	185 595	79 403	44.0%	43 594	24.2%	46 466	25.0%	15 424	8.3%	184 886	99.6%	13 121	99.9%	17.5%
Property rates	30 455	35 508	6 618	21.7%	11 350	37.3%	6 454	18.2%	6 435	18.1%	30 857	86.9%	7 199	110.5%	(10.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	4 051	4 051	1 004	24.8%	1 002	24.7%	1 000	24.7%	1 006	24.8%	4 012	99.1%	962	98.8%	4.6%
Service charges - other	1 961	1 961	499	25.5%	490	25.0%	472	24.1%	480	24.5%	1 941	99.0%	410	72.3%	17.1%
Rental of facilities and equipment	206	254	58	28.2%	63	30.9%	48	19.0%	56	22.0%	225	88.9%	58	114.9%	(4.5%)
Interest earned - external investments	3 500	2 777	801	22.9%	320	9.1%	206	7.4%	212	7.6%	1 539	55.4%	186	50.5%	13.6%
Interest earned - outstanding debtors	7 302	7 907	1 872	25.6%	2 051	28.1%	2 102	26.6%	1 496	18.9%	7 520	95.1%	1 652	106.3%	(9.4%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 356	2 084	1	-	2	.2%	1 325	63.6%	2	.1%	1 330	63.8%	1 640	126.1%	(99.9%)
Licences and permits	3 336	2 388	566	17.0%	612	18.3%	651	27.3%	677	28.3%	2 507	105.0%	559	72.9%	21.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	127 839	127 839	67 944	53.1%	27 674	21.6%	34 213	26.8%	4 952	3.9%	134 783	105.4%	412	99.7%	1 103.1%
Other own revenue	445	251	39	8.8%	29	6.6%	(7)	(2.7%)	109	43.5%	171	68.1%	44	69.0%	151.0%
Gains on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	158 395	175 548	43 973	27.8%	45 250	28.6%	42 138	24.0%	38 276	21.8%	169 637	96.6%	42 712	97.3%	(10.4%)
Employee related costs	48 318	54 296	11 066	22.9%	14 287	29.6%	12 169	22.4%	12 828	23.6%	50 349	92.7%	8 348	88.5%	53.7%
Remuneration of councillors	11 219	12 923	2 895	25.8%	2 987	26.6%	3 511	27.2%	3 252	25.2%	12 645	97.8%	2 800	102.2%	16.1%
Debt impairment	9 124	9 124	270	3.0%	119	1.3%	132	1.4%	1 123	12.3%	1 644	18.0%	724	66.3%	55.1%
Depreciation and asset impairment	18 500	19 500	6 175	33.4%	6 457	34.9%	-	-	-	-	12 632	64.8%	8 383	106.3%	(100.0%)
Finance charges	200	618	1	.7%	468	234.2%	3	.5%	3	.5%	476	77.1%	169	43.8%	(98.3%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	18 330	12 900	1 453	7.9%	(589)	(3.2%)	9 823	76.1%	1 352	10.5%	12 039	93.3%	2 077	70.5%	(34.9%)
Contracted services	18 817	20 681	3 679	19.6%	7 412	39.4%	5 534	26.8%	4 785	23.1%	21 410	103.5%	4 459	95.8%	7.3%
Transfers and grants	150	150	50	33.1%	11	7.3%	-	-	35	23.6%	96	63.9%	22	54.1%	59.5%
Other expenditure	33 735	45 355	18 383	54.5%	14 098	41.8%	10 966	24.2%	14 898	32.8%	58 344	128.6%	10 168	115.0%	46.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	5 561	-	(100.0%)
Surplus/(Deficit)	22 057	10 047	35 429		(1 656)		4 328		(22 852)		15 249		(29 591)		
Transfers recognised - capital	42 788	46 788	31 486	73.6%	9 647	22.5%	8 623	18.4%	(1 033)	(2.2%)	48 723	104.1%	16 668	102.1%	(106.2%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	64 845	56 835	66 915		7 991		12 951		(23 885)		63 971		(12 922)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	64 845	56 835	66 915		7 991		12 951		(23 885)		63 971		(12 922)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	64 845	56 835	66 915		7 991		12 951		(23 885)		63 971		(12 922)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	64 845	56 835	66 915		7 991		12 951		(23 885)		63 971		(12 922)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	58 590	55 523	21 677	37.0%	20 997	35.8%	4 307	7.8%	2 480	4.5%	49 461	89.1%	27 674	91.2%	(91.0%)
National Government	42 788	46 788	18 298	42.8%	14 735	34.4%	2 637	5.6%	1 689	3.6%	37 358	79.8%	23 253	110.8%	(92.7%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	67	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	42 788	46 788	18 298	42.8%	14 735	34.4%	2 637	5.6%	1 689	3.6%	37 358	79.8%	23 320	111.0%	(92.8%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	15 802	8 735	3 379	21.4%	6 262	39.6%	1 671	19.1%	791	9.1%	12 102	138.5%	4 353	61.4%	(81.8%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	58 590	55 523	21 677	37.0%	20 997	35.8%	4 307	7.8%	2 480	4.5%	49 461	89.1%	27 674	91.2%	(91.0%)
Governance and Administration	3 050	2 673	239	7.8%	2 053	67.3%	801	30.0%	155	5.8%	3 247	121.5%	1 101	160.6%	(86.0%)
Executive & Council	1 800	1 523	-	-	1 523	84.6%	-	-	-	-	1 523	100.0%	-	-	-
Budget & Treasury Office	200	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	1 050	1 150	239	22.8%	529	50.4%	801	69.6%	155	13.4%	1 724	149.9%	1 101	157.9%	(86.0%)
Community and Public Safety	4 080	1 950	1 980	48.5%	-	-	347	17.8%	3	.1%	2 330	119.5%	51	25.4%	(94.5%)
Community & Social Services	3 430	1 850	1 980	57.7%	-	-	347	18.8%	-	-	2 327	125.8%	-	21.5%	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	650	100	-	-	-	-	-	-	3	2.8%	3	2.8%	51	59.0%	(94.5%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	49 460	50 050	19 457	39.3%	18 364	37.1%	3 159	6.3%	2 323	4.6%	43 303	86.5%	26 180	109.5%	(91.1%)
Planning and Development	-	100	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	49 460	49 950	19 457	39.3%	18 364	37.1%	3 159	6.3%	2 323	4.6%	43 303	86.7%	26 180	109.5%	(91.1%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	2 000	850	-	-	580	29.0%	-	-	-	-	580	68.2%	341	53.5%	(100.0%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	87	-	(100.0%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	2 000	850	-	-	580	29.0%	-	-	-	-	580	68.2%	255	52.5%	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	198 593	204 867	76 477	38.5%	59 208	29.8%	50 461	24.6%	6 993	3.4%	193 140	94.3%	5 346	97.8%	30.8%
Property rates, penalties and collection charges	18 273	21 305	4 348	23.8%	6 344	34.7%	5 839	27.4%	5 392	25.3%	21 923	102.9%	3 857	85.7%	39.8%
Service charges	3 607	3 006	752	20.8%	617	17.1%	625	20.8%	519	17.3%	2 513	83.6%	311	79.6%	67.0%
Other revenue	3 636	3 431	696	19.1%	695	19.1%	738	21.5%	845	24.6%	2 973	86.7%	733	95.6%	15.3%
Government - operating	127 839	127 839	55 271	43.2%	39 195	30.7%	30 083	23.5%	-	-	124 549	97.4%	-	101.0%	-
Government - capital	42 788	46 788	14 485	33.9%	12 000	28.0%	12 970	27.7%	-	-	39 455	84.3%	-	96.2%	-
Interest	2 450	2 499	926	37.8%	358	14.6%	206	8.3%	237	9.5%	1 727	69.1%	445	89.5%	(46.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(128 259)	(131 940)	(34 829)	27.2%	(37 140)	29.0%	(33 819)	25.6%	(38 760)	29.4%	(144 549)	109.6%	(34 246)	101.0%	13.2%
Suppliers and employees	(127 909)	(131 598)	(34 767)	27.2%	(37 138)	29.0%	(33 816)	25.7%	(38 722)	29.4%	(144 443)	109.8%	(33 966)	101.1%	14.0%
Finance charges	(200)	(200)	(1)	.7%	(2)	1.0%	(3)	1.7%	(3)	1.4%	(10)	4.8%	(246)	88.4%	(98.9%)
Transfers and grants	(150)	(143)	(60)	40.3%	-	-	-	-	(35)	24.9%	(96)	67.3%	(33)	54.1%	6.6%
Net Cash from/(used) Operating Activities	70 334	72 927	41 648	59.2%	22 068	31.4%	16 642	22.8%	(31 767)	(43.6%)	48 591	66.6%	(28 900)	92.1%	9.9%
Cash Flow from Investing Activities															
Receipts	-	576	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	576	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(5 482)	9.9%	(57 166)	103.3%	(26 207)	110.8%	(79.1%)
Capital assets	(58 590)	(55 359)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.4%	(5 482)	9.9%	(57 166)	103.3%	(26 207)	110.8%	(79.1%)
Net Cash from/(used) Investing Activities	(58 590)	(54 783)	(22 805)	38.9%	(21 468)	36.6%	(7 411)	13.5%	(5 482)	10.0%	(57 166)	104.3%	(26 207)	110.8%	(79.1%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	(991)	79.3%	(100.0%)
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	(991)	79.3%	(100.0%)
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	(991)	79.3%	(100.0%)
Net Increase/(Decrease) in cash held	11 744	18 144	18 844	160.5%	600	5.1%	9 231	50.9%	(37 250)	(205.3%)	(8 575)	(47.3%)	(56 098)	21.2%	(33.6%)
Cash/cash equivalents at the year begin:	14 124	16 161	16 117	114.1%	34 961	247.5%	35 561	220.0%	44 792	277.2%	16 117	99.7%	72 215	100.0%	(38.0%)
Cash/cash equivalents at the year end:	25 868	34 304	34 961	135.2%	35 561	137.5%	44 792	130.6%	7 542	22.0%	7 542	22.0%	16 117	59.7%	(53.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 176	4.6%	5 097	7.4%	1 379	2.0%	58 943	85.9%	68 594	70.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 026	4.6%	1 646	7.4%	445	2.0%	19 038	85.9%	22 155	22.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	275	4.6%	441	7.4%	119	2.0%	5 105	85.9%	5 941	6.1%	-	-	-	-
Total By Income Source	4 477	4.6%	7 184	7.4%	1 943	2.0%	83 086	85.9%	96 690	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	174	4.6%	279	7.4%	76	2.0%	3 231	85.9%	3 760	3.9%	-	-	-	-
Commercial	768	4.6%	1 232	7.4%	333	2.0%	14 245	85.9%	16 578	17.1%	-	-	-	-
Households	2 914	4.6%	4 676	7.4%	1 265	2.0%	54 084	85.9%	62 939	65.1%	-	-	-	-
Other	621	4.6%	997	7.4%	270	2.0%	11 526	85.9%	13 413	13.9%	-	-	-	-
Total By Customer Group	4 477	4.6%	7 184	7.4%	1 943	2.0%	83 086	85.9%	96 690	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	191	9.8%	371	19.0%	6	.3%	1 388	70.9%	1 956	99.6%
Auditor-General	9	100.0%	-	-	-	-	-	-	9	.4%
Other	-	-	-	-	-	-	-	-	-	-
Total	200	10.2%	371	18.9%	6	.3%	1 388	70.6%	1 965	100.0%

Contact Details

Municipal Manager	Mrs N.H.M. Dladla (Acting)	035 550 0069
Financial Manager	Mrs Z.S. Soji (Acting)	035 550 0069

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: THE NEW BIG 5 FALSE BAY (KZN276)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	144 982	141 265	24 507	16.9%	13 050	9.0%	28 500	20.2%	48 893	34.6%	114 950	81.4%	-	-	(100.0%)
Property rates	13 960	13 960	1 459	10.4%	2 353	16.9%	2 270	16.3%	1 742	12.5%	7 824	56.0%	-	-	(100.0%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	735	-	735	-	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 849	1 849	-	-	136	7.3%	426	23.0%	407	22.0%	969	52.4%	-	-	(100.0%)
Service charges - other	-	-	310	-	155	-	-	-	-	-	466	-	-	-	-
Rental of facilities and equipment	358	158	6	1.8%	145	40.6%	146	92.3%	65	40.9%	362	229.3%	-	-	(100.0%)
Interest earned - external investments	1 037	769	60	5.8%	118	11.4%	116	15.1%	84	10.9%	378	49.1%	-	-	(100.0%)
Interest earned - outstanding debtors	1 778	738	36	2.0%	12	.7%	60	8.1%	83	11.2%	190	25.8%	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 930	1 930	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	2 425	2 425	-	-	309	12.7%	415	17.1%	505	20.8%	1 228	50.6%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	121 168	119 068	22 636	18.7%	9 771	8.1%	25 042	21.0%	45 254	38.0%	102 703	86.3%	-	-	(100.0%)
Other own revenue	477	368	-	-	52	10.9%	25	6.7%	19	5.2%	95	25.9%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	142 353	6 349	16 755	11.8%	33 674	23.7%	32 250	508.0%	30 746	484.3%	113 425	1 786.5%	-	-	(100.0%)
Employee related costs	45 729	-	8 126	17.8%	17 168	37.5%	17 300	-	17 675	-	60 269	-	-	-	(100.0%)
Remuneration of councillors	6 776	6 349	744	11.0%	1 773	26.2%	2 038	32.1%	2 069	32.6%	6 624	104.3%	-	-	(100.0%)
Debt impairment	4 773	-	-	-	-	-	596	-	-	-	596	-	-	-	-
Depreciation and asset impairment	12 125	-	-	-	-	-	1 516	-	-	-	1 516	-	-	-	-
Finance charges	350	-	96	27.3%	11	3.2%	6	-	-	-	112	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	5 500	-	970	17.6%	855	15.6%	2 566	-	850	-	5 242	-	-	-	(100.0%)
Contracted services	10 464	-	818	7.8%	2 480	23.7%	3 708	-	1 565	-	8 571	-	-	-	(100.0%)
Transfers and grants	20 810	-	-	-	17	.1%	203	-	1 434	-	1 655	-	-	-	(100.0%)
Other expenditure	35 826	-	6 002	16.8%	11 369	31.7%	4 317	-	7 152	-	28 840	-	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 629	134 916	7 752		(20 624)		(3 750)		18 147		1 525		-		
Transfers recognised - capital	23 800	23 800	3 999	16.8%	5 688	23.9%	5 473	23.0%	7 702	32.4%	22 862	96.1%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	26 429	158 716	11 751		(14 936)		1 723		25 848		24 387		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	26 429	158 716	11 751		(14 936)		1 723		25 848		24 387		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	26 429	158 716	11 751		(14 936)		1 723		25 848		24 387		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	26 429	158 716	11 751		(14 936)		1 723		25 848		24 387		-		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	27 050	27 050	3 999	14.8%	5 463	20.2%	11 586	42.8%	1 962	7.3%	23 010	85.1%	-	-	(100.0%)
National Government	23 801	23 801	3 999	16.8%	5 463	23.0%	10 980	46.1%	1 962	8.2%	22 403	94.1%	-	-	(100.0%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	23 801	23 801	3 999	16.8%	5 463	23.0%	10 980	46.1%	1 962	8.2%	22 403	94.1%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	3 249	3 249	-	-	-	-	607	18.7%	-	-	607	18.7%	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	27 050	27 050	3 999	14.8%	5 463	20.2%	11 586	42.8%	1 962	7.3%	23 010	85.1%	-	-	(100.0%)
Governance and Administration	1 628	27 050	3 999	245.7%	5 463	335.6%	11 523	42.6%	1 962	7.3%	22 946	84.8%	-	-	(100.0%)
Executive & Council	1 404	27 050	3 999	284.9%	5 463	389.1%	11 515	42.6%	1 962	7.3%	22 939	84.8%	-	-	(100.0%)
Budget & Treasury Office	224	-	-	-	-	-	3	-	-	-	3	-	-	-	-
Corporate Services	-	-	-	-	-	-	5	-	-	-	5	-	-	-	-
Community and Public Safety	15 616	-	-	-	-	-	7	-	-	-	7	-	-	-	-
Community & Social Services	12 215	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	2 753	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	648	-	-	-	-	-	7	-	-	-	7	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	9 806	-	-	-	-	-	57	-	-	-	57	-	-	-	-
Planning and Development	3 888	-	-	-	-	-	57	-	-	-	57	-	-	-	-
Road Transport	5 918	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	157 393	152 153	57 459	36.5%	50 029	31.8%	55 730	36.6%	4 282	2.8%	167 499	110.1%	-	-	(100.0%)
Property rates, penalties and collection charges	9 816	5 255	635	6.5%	1 838	18.7%	1 849	35.2%	2 901	55.2%	7 222	137.4%	-	-	(100.0%)
Service charges	1 359	680	63	4.6%	65	4.8%	205	30.1%	88	12.9%	421	61.8%	-	-	(100.0%)
Other revenue	3 213	10 581	340	10.6%	519	16.1%	15 578	147.2%	1 197	11.3%	17 634	166.7%	-	-	(100.0%)
Government - operating	118 168	111 068	49 440	41.8%	39 997	33.8%	28 426	25.6%	-	-	117 863	106.1%	-	-	-
Government - capital	23 800	23 800	6 892	29.0%	7 366	30.9%	9 542	40.1%	-	-	23 800	100.0%	-	-	-
Interest	1 037	769	89	8.6%	245	23.6%	130	16.9%	96	12.5%	560	72.9%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(122 719)	(127 942)	(33 389)	27.2%	(47 633)	38.8%	(48 328)	37.8%	(16 688)	13.0%	(146 038)	114.1%	-	-	(100.0%)
Suppliers and employees	(101 559)	(106 982)	(29 588)	29.1%	(36 206)	35.7%	(47 376)	44.3%	(16 526)	15.4%	(129 697)	121.2%	-	-	(100.0%)
Finance charges	(350)	(150)	(56)	16.1%	(9)	2.6%	(47)	31.0%	-	-	(112)	74.7%	-	-	-
Transfers and grants	(20 810)	(20 810)	(3 744)	18.0%	(11 417)	54.9%	(906)	4.4%	(162)	.8%	(16 229)	78.0%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	34 674	24 211	24 070	69.4%	2 396	6.9%	7 402	30.6%	(12 407)	(51.2%)	21 462	88.6%	-	-	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(23 800)	(27 049)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	33.8%	(1 892)	7.0%	(24 313)	89.9%	-	-	(100.0%)
Capital assets	(23 800)	(27 049)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	33.8%	(1 892)	7.0%	(24 313)	89.9%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(23 800)	(27 049)	(7 590)	31.9%	(5 688)	23.9%	(9 144)	33.8%	(1 892)	7.0%	(24 313)	89.9%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(783)	(851)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(783)	(851)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(783)	(851)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	10 090	(3 688)	16 481	163.3%	(3 292)	(32.6%)	(1 742)	47.2%	(14 298)	387.7%	(2 852)	77.3%	-	-	(100.0%)
Cash/cash equivalents at the year begin:	-	4 705	4 715	-	21 196	-	17 904	380.5%	16 162	343.5%	4 715	100.2%	-	-	(100.0%)
Cash/cash equivalents at the year end:	10 090	1 017	21 196	210.1%	17 904	177.4%	16 162	1 588.6%	1 864	183.2%	1 864	183.2%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	111	2.8%	71	1.8%	106	2.6%	3 729	92.8%	4 016	13.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	890	3.5%	851	3.4%	465	1.8%	22 931	91.2%	25 137	86.2%	-	-	-	-
Total By Income Source	1 001	3.4%	923	3.2%	570	2.0%	26 659	91.4%	29 153	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	10	.3%	27	.7%	(192)	(5.0%)	4 020	104.0%	3 865	13.3%	-	-	-	-
Commercial	247	5.5%	201	4.5%	116	2.6%	3 912	87.4%	4 476	15.4%	-	-	-	-
Households	386	2.6%	374	2.5%	372	2.5%	13 954	92.5%	15 087	51.7%	-	-	-	-
Other	357	6.2%	321	5.6%	274	4.8%	4 774	83.4%	5 726	19.6%	-	-	-	-
Total By Customer Group	1 001	3.4%	923	3.2%	570	2.0%	26 659	91.4%	29 153	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	9	.8%	23	1.9%	280	23.2%	896	74.1%	1 209	8.4%
Other	1 084	8.3%	500	3.8%	279	2.1%	11 278	85.8%	13 140	91.6%
Total	1 093	7.6%	523	3.6%	559	3.9%	12 173	84.8%	14 349	100.0%

Contact Details

Municipal Manager	Dr Vusumuzi J Mthembu	035 838 8500
Financial Manager	Mr Khulekani Wesley Grant Thusi	035 838 8500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMKHANYAKUDE (DC27)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	380 789	379 104	139 383	36.6%	96 847	25.4%	86 476	22.8%	7 247	1.9%	329 954	87.0%	30 299	97.5%	(76.1%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	5 047	6 437	802	15.9%	736	14.6%	785	12.2%	1 069	16.6%	3 391	52.7%	1 225	77.9%	(12.8%)
Service charges - water revenue	31 104	25 750	2 600	8.4%	2 201	7.1%	2 053	8.0%	3 258	12.7%	10 112	39.3%	15 629	114.5%	(79.2%)
Service charges - sanitation revenue	516	242	58	11.2%	78	15.0%	165	67.9%	204	84.2%	504	207.9%	73	89.4%	179.4%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	94	129	6	6.6%	9	9.4%	14	10.6%	20	15.6%	49	37.8%	6	34.6%	224.5%
Interest earned - external investments	3 772	4 000	495	13.1%	1 165	30.9%	47	1.2%	1 196	29.9%	2 903	72.6%	2 202	212.9%	(45.7%)
Interest earned - outstanding debtors	4 995	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	307 981	305 465	123 556	40.1%	92 649	30.1%	82 542	27.0%	1 319	.4%	300 065	98.2%	9 885	98.0%	(86.7%)
Other own revenue	27 280	37 082	11 868	43.5%	10	-	871	2.3%	182	.5%	12 930	34.9%	1 278	87.9%	(85.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	374 808	379 104	98 567	26.3%	75 982	20.3%	110 073	29.0%	85 362	22.5%	369 984	97.6%	70 993	68.9%	20.2%
Employee related costs	127 745	128 032	32 409	25.4%	31 548	24.7%	33 246	26.0%	37 137	29.0%	134 341	104.9%	32 847	100.6%	13.1%
Remuneration of councillors	7 459	7 459	1 359	18.2%	1 210	16.2%	1 865	25.0%	1 795	24.1%	6 229	83.5%	1 500	91.1%	19.7%
Debt impairment	29 209	12 243	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	28 204	28 204	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	1 049	2 120	-	-	357	34.0%	339	16.0%	-	-	696	32.8%	-	47.9%	-
Bulk purchases	64 692	81 830	14 785	22.9%	24 726	38.2%	18 421	22.5%	11 197	13.7%	69 128	84.5%	17 437	85.3%	(35.8%)
Other Materials	35 614	57 025	31 915	89.6%	3 061	8.6%	39 803	69.8%	26 360	46.2%	101 139	177.4%	9 140	57.5%	188.4%
Contracted services	13 869	19 146	4 771	34.4%	5 270	38.0%	4 507	23.5%	6 132	32.0%	20 680	108.0%	4 003	107.9%	53.2%
Transfers and grants	5 558	-	-	-	1 906	34.3%	322	-	724	-	2 952	-	148	105.8%	387.7%
Other expenditure	61 409	43 045	13 328	21.7%	7 905	12.9%	11 570	26.9%	2 017	4.7%	34 818	80.9%	5 918	45.6%	(65.9%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	5 982	-	40 816		20 865		(23 597)		(78 115)		(40 030)		(40 694)		
Transfers recognised - capital	267 517	284 442	60 488	22.6%	47 341	17.7%	107 738	37.9%	15 830	5.6%	231 398	81.4%	143 466	91.9%	(89.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	273 499	284 442	101 304		68 207		84 141		(62 285)		191 367		102 772		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	273 499	284 442	101 304		68 207		84 141		(62 285)		191 367		102 772		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	273 499	284 442	101 304		68 207		84 141		(62 285)		191 367		102 772		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	273 499	284 442	101 304		68 207		84 141		(62 285)		191 367		102 772		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	8 754	3.1%	182 143	64.0%	139 551	93.0%	(93.7%)
National Government	267 517	267 517	60 488	22.6%	63 364	23.7%	49 537	18.5%	8 754	3.3%	182 143	68.1%	139 551	97.9%	(93.7%)
Provincial Government	-	16 925	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	8 754	3.1%	182 143	64.0%	139 551	97.9%	(93.7%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	267 517	284 442	60 488	22.6%	63 364	23.7%	49 537	17.4%	8 754	3.1%	182 143	64.0%	139 551	93.0%	(93.7%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	16 925	-	-	-	-	-	-	-	-	-	-	-	-	-
Planning and Development	-	16 925	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	267 517	267 517	60 488	22.6%	63 364	23.7%	49 537	18.5%	8 754	3.3%	182 143	68.1%	139 551	93.1%	(93.7%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	216 597	216 597	52 855	24.4%	52 466	24.2%	43 904	20.3%	-	-	149 225	68.9%	102 516	70.4%	(100.0%)
Waste Water Management	50 920	50 920	7 633	15.0%	10 898	21.4%	5 633	11.1%	8 754	17.2%	32 918	64.6%	37 035	276.2%	(76.4%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	623 439	643 618	352 725	56.6%	128 299	20.6%	161 173	25.0%	16 246	2.5%	658 443	102.3%	40 005	134.2%	(59.4%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	21 996	13 435	4 165	18.9%	2 655	12.1%	3 557	26.5%	3 697	27.5%	14 074	104.8%	7 221	194.8%	(48.8%)
Other revenue	26 915	38 439	150 261	558.3%	(111 808)	(415.4%)	21 057	54.8%	12 029	31.3%	71 540	186.1%	31 032	416.5%	(61.2%)
Government - operating	306 688	304 172	127 050	41.4%	97 342	31.7%	73 037	24.0%	-	-	297 429	97.8%	-	96.3%	-
Government - capital	267 517	284 442	71 250	26.6%	139 371	52.1%	63 522	22.3%	-	-	274 143	96.4%	-	107.5%	-
Interest	324	3 130	-	-	739	228.2%	-	-	519	16.6%	1 258	40.2%	1 751	111.7%	(70.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(328 430)	(367 979)	(147 610)	44.9%	(155 324)	47.3%	(107 741)	29.3%	(46 230)	12.6%	(456 904)	124.2%	(98 313)	132.7%	(53.0%)
Suppliers and employees	(321 822)	(360 640)	(144 831)	45.0%	(155 324)	48.3%	(107 741)	29.9%	(46 230)	12.8%	(454 125)	125.9%	(98 313)	134.1%	(53.0%)
Finance charges	(1 049)	(1 781)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(5 558)	(5 558)	(2 779)	50.0%	-	-	-	-	-	-	(2 779)	50.0%	-	-	-
Net Cash from/(used) Operating Activities	295 010	275 639	205 115	69.5%	(27 024)	(9.2%)	53 432	19.4%	(29 984)	(10.9%)	201 539	73.1%	(58 309)	137.0%	(48.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(59 538)	20.9%	(15 935)	5.6%	(184 105)	64.7%	(146 574)	89.7%	(89.1%)
Capital assets	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(59 538)	20.9%	(15 935)	5.6%	(184 105)	64.7%	(146 574)	89.7%	(89.1%)
Net Cash from/(used) Investing Activities	(267 517)	(284 442)	(60 488)	22.6%	(48 145)	18.0%	(59 538)	20.9%	(15 935)	5.6%	(184 105)	64.7%	(146 574)	89.7%	(89.1%)
Cash Flow from Financing Activities															
Receipts	-	20	8	-	2	-	21	106.1%	51	255.4%	82	410.2%	47	160.7%	9.4%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	20	8	-	2	-	21	106.1%	51	255.4%	82	410.2%	47	160.7%	9.4%
Payments	(711)	(1 422)	-	-	-	-	-	-	(759)	53.4%	(759)	53.4%	-	59.2%	(100.0%)
Repayment of borrowing	(711)	(1 422)	-	-	-	-	-	-	(759)	53.4%	(759)	53.4%	-	59.2%	(100.0%)
Net Cash from/(used) Financing Activities	(711)	(1 402)	8	(1.1%)	2	(.3%)	21	(1.5%)	(708)	50.5%	(677)	48.3%	47	55.8%	(1 616.5%)
Net Increase/(Decrease) in cash held	26 782	(10 205)	144 635	540.1%	(75 167)	(280.7%)	(6 084)	59.6%	(46 627)	456.9%	16 757	(164.2%)	(204 836)	(9.1%)	(77.2%)
Cash/cash equivalents at the year begin:	(81 476)	32 523	48 037	(59.0%)	192 671	(236.5%)	117 505	361.3%	111 421	342.6%	48 037	147.7%	226 946	106.7%	(50.9%)
Cash/cash equivalents at the year end:	(54 694)	22 318	192 671	(352.3%)	117 505	(214.8%)	111 421	499.2%	64 793	290.3%	64 793	290.3%	22 110	(27.1%)	193.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	2 216	1.2%	1 500	.8%	675	.4%	177 116	97.6%	181 507	100.0%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	2 216	1.2%	1 500	.8%	675	.4%	177 116	97.6%	181 507	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	405	3.8%	316	3.0%	94	.9%	9 734	92.3%	10 549	5.8%	-	-	-	-
Commercial	964	3.3%	521	1.8%	284	1.0%	27 862	94.0%	29 631	16.3%	-	-	-	-
Households	800	.6%	538	.4%	287	.2%	136 958	98.8%	138 583	76.4%	-	-	-	-
Other	48	1.7%	125	4.6%	9	.3%	2 562	93.4%	2 744	1.5%	-	-	-	-
Total By Customer Group	2 216	1.2%	1 500	.8%	675	.4%	177 116	97.6%	181 507	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	602	100.0%	-	-	-	-	-	-	602	.6%
Bulk Water	(1 985)	(12.6%)	3 144	19.9%	10 883	68.8%	3 772	23.9%	15 814	15.5%
PAYE deductions	1 690	100.0%	-	-	-	-	-	-	1 690	1.7%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	1 374	100.0%	-	-	-	-	-	-	1 374	1.3%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	47	100.0%	-	-	-	-	-	-	47	-
Other	25 969	31.5%	2 473	3.0%	15 268	18.5%	38 740	47.0%	82 449	80.9%
Total	27 696	27.2%	5 617	5.5%	26 151	25.6%	42 512	41.7%	101 976	100.0%

Contact Details

Municipal Manager	Mr T.Z Mokhatla	035 573 8613
Financial Manager	Mr Msizi Ngcobo	035 573 8615

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MFOLOZI (KZN281)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	142 951	146 921	47 317	33.1%	41 937	29.3%	31 954	21.7%	4 236	2.9%	125 445	85.4%	4 915	107.7%	(13.8%)
Property rates	5 663	5 663	1 513	26.7%	1 726	30.5%	1 656	29.2%	1 823	32.2%	6 719	118.6%	1 336	106.9%	36.5%
Property rates - penalties and collection charges	142	415	331	233.0%	238	167.4%	-	-	-	-	568	137.0%	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	320	320	9	2.9%	8	2.6%	62	19.4%	86	26.8%	165	51.7%	16	12.3%	440.2%
Rental of facilities and equipment	220	220	34	15.6%	57	25.9%	46	21.0%	44	20.0%	182	82.6%	69	133.7%	(35.9%)
Interest earned - external investments	700	400	95	13.6%	31	4.5%	81	20.2%	56	14.0%	263	65.7%	143	151.9%	(60.7%)
Interest earned - outstanding debtors	-	-	-	-	-	-	238	-	348	-	586	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	500	500	8	1.7%	24	4.8%	54	10.8%	10	2.0%	97	19.3%	17	67.1%	(42.6%)
Licences and permits	370	370	91	24.7%	62	16.7%	88	23.8%	116	31.3%	357	96.5%	101	-	14.2%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	132 714	136 714	43 372	32.7%	37 983	28.6%	29 270	21.4%	-	-	110 625	80.9%	-	100.0%	-
Other own revenue	2 323	2 319	1 863	80.2%	1 808	77.8%	459	19.8%	1 753	75.6%	5 883	253.7%	3 233	130.7%	(45.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	112 951	117 351	52 254	46.3%	19 931	17.6%	27 713	23.6%	19 133	16.3%	119 030	101.4%	27 034	166.9%	(29.2%)
Employee related costs	48 439	37 261	8 269	17.1%	10 252	21.2%	10 452	28.1%	10 308	27.7%	39 281	105.4%	7 674	99.7%	34.3%
Remuneration of councillors	-	8 989	2 094	-	2 112	-	1 504	16.7%	1 331	14.8%	7 042	78.3%	1 984	99.1%	(32.9%)
Debt impairment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	1 810	2 270	-	-	1 135	62.7%	-	-	-	-	1 135	50.0%	-	-	-
Finance charges	-	750	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	3 850	3 300	1 212	31.5%	720	18.7%	787	23.8%	1 232	37.3%	3 951	119.7%	1 105	77.1%	11.6%
Transfers and grants	510	595	235	46.1%	94	18.5%	86	14.4%	75	12.6%	491	82.4%	219	94.5%	(65.7%)
Other expenditure	58 342	64 186	40 444	69.3%	5 617	9.6%	14 884	23.2%	6 185	9.6%	67 131	104.6%	16 053	222.6%	(61.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	30 000	29 570	(4 937)		22 006		4 242		(14 897)		6 415		(22 119)		
Transfers recognised - capital	32 049	22 479	10 000	31.2%	22 049	68.8%	1 725	7.7%	-	-	33 774	150.2%	-	101.2%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 049	52 049	5 063		44 055		5 967		(14 897)		40 189		(22 119)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 049	52 049	5 063		44 055		5 967		(14 897)		40 189		(22 119)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 049	52 049	5 063		44 055		5 967		(14 897)		40 189		(22 119)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 049	52 049	5 063		44 055		5 967		(14 897)		40 189		(22 119)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	3 190	6.1%	32 588	62.6%	-	11.7%	(100.0%)
National Government	32 049	32 049	11 402	35.6%	8 435	26.3%	-	-	2 649	8.3%	22 486	70.2%	-	-	(100.0%)
Provincial Government	-	4 000	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	32 049	36 049	11 402	35.6%	8 435	26.3%	-	-	2 649	7.3%	22 486	62.4%	-	-	(100.0%)
Borrowing	-	7 000	-	-	5 360	-	-	-	-	-	5 360	76.6%	-	-	-
Internally generated funds	30 000	-	-	-	1 463	4.9%	-	-	-	-	1 463	-	-	-	-
Public contributions and donations	-	9 000	2 739	-	-	-	-	-	540	6.0%	3 279	36.4%	-	47.4%	(100.0%)
Capital Expenditure Standard Classification	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	3 190	6.1%	32 588	62.6%	-	11.7%	(100.0%)
Governance and Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	3 190	6.1%	32 588	62.6%	-	-	(100.0%)
Planning and Development	62 049	52 049	14 140	22.8%	15 258	24.6%	-	-	3 190	6.1%	32 588	62.6%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	158 000	162 478	58 992	37.3%	63 793	40.4%	38 634	23.8%	1 884	1.2%	163 303	100.5%	4 107	129.9%	(54.1%)
Property rates, penalties and collection charges	5 805	6 078	1 499	25.8%	1 739	30.0%	3 376	55.5%	666	11.0%	7 280	119.8%	1 366	104.5%	(51.2%)
Service charges	320	320	32	10.0%	14	4.5%	32	9.8%	28	8.9%	106	33.2%	1	54.5%	3 686.7%
Other revenue	3 414	3 413	1 905	55.8%	1 906	55.8%	3 631	106.4%	1 143	33.5%	8 584	251.5%	2 640	199.7%	(56.7%)
Government - operating	115 713	116 218	45 462	39.3%	38 053	32.9%	29 765	25.6%	-	-	113 280	97.5%	-	155.6%	-
Government - capital	32 048	36 049	10 000	31.2%	22 049	68.8%	1 725	4.8%	-	-	33 774	93.7%	-	59.9%	-
Interest	700	400	95	13.6%	31	4.4%	106	26.5%	47	11.7%	279	69.7%	101	126.8%	(53.8%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(112 949)	(113 786)	(39 777)	35.2%	(41 299)	36.6%	(29 365)	25.8%	(13 872)	12.2%	(124 313)	109.3%	(30 833)	385.6%	(55.0%)
Suppliers and employees	(112 439)	(112 441)	(39 777)	35.4%	(41 299)	36.7%	(29 365)	26.1%	(13 872)	12.3%	(124 313)	110.6%	(30 833)	391.1%	(55.0%)
Finance charges	-	(750)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(510)	(595)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	45 051	48 692	19 215	42.7%	22 494	49.9%	9 269	19.0%	(11 988)	(24.6%)	38 990	80.1%	(26 726)	(1.1%)	(55.1%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	10 042	-	(100.0%)
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	10 042	-	(100.0%)
Payments	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(4 131)	7.9%	(43 347)	83.3%	(3 764)	113.8%	9.8%
Capital assets	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(4 131)	7.9%	(43 347)	83.3%	(3 764)	113.8%	9.8%
Net Cash from/(used) Investing Activities	(62 047)	(52 049)	(13 073)	21.1%	(13 992)	22.6%	(12 150)	23.3%	(4 131)	7.9%	(43 347)	83.3%	6 278	4.5%	(165.8%)
Cash Flow from Financing Activities															
Receipts	17 000	7 000	-	-	7 000	41.2%	-	-	-	-	7 000	100.0%	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	17 000	7 000	-	-	7 000	41.2%	-	-	-	-	7 000	100.0%	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	(1 500)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	17 000	5 500	-	-	7 000	41.2%	-	-	-	-	7 000	127.3%	-	-	-
Net Increase/(Decrease) in cash held	4	2 143	6 142	153 548.6%	15 501	387 536.8%	(2 882)	(134.5%)	(16 119)	(752.2%)	2 643	123.3%	(20 447)	(8.2%)	(21.2%)
Cash/cash equivalents at the year begin:	1 891	211	201	10.6%	6 343	335.4%	21 844	10 352.8%	18 963	8 987.1%	201	95.3%	20 648	99.1%	(8.2%)
Cash/cash equivalents at the year end:	1 895	2 354	6 343	334.7%	21 844	1 152.7%	18 963	805.6%	2 844	120.8%	2 844	120.8%	201	.5%	1 315.1%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	569	8.6%	421	6.4%	253	3.8%	5 379	81.2%	6 622	100.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	569	8.6%	421	6.4%	253	3.8%	5 379	81.2%	6 622	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	96	6.1%	91	5.8%	89	5.7%	1 291	82.4%	1 567	23.7%	-	-	-	-
Commercial	268	12.8%	202	9.7%	62	3.0%	1 564	74.6%	2 096	31.7%	-	-	-	-
Households	141	5.6%	110	4.4%	88	3.5%	2 154	86.4%	2 492	37.6%	-	-	-	-
Other	64	13.7%	18	3.9%	14	3.1%	370	79.3%	467	7.0%	-	-	-	-
Total By Customer Group	569	8.6%	421	6.4%	253	3.8%	5 379	81.2%	6 622	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	1 345	39.6%	1 104	32.5%	952	28.0%	-	-	3 400	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	1 345	39.6%	1 104	32.5%	952	28.0%	-	-	3 400	100.0%

Contact Details

Municipal Manager	Mr Khulumokwakhe Elliot Gamede	035 580 1421
Financial Manager	Mr Johannes Velangezwi Nkosi	035 580 1421

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMHLATHUZE (KZN282)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	2 635 837	2 822 497	751 796	28.5%	677 323	25.7%	683 233	24.2%	765 667	27.1%	2 878 019	102.0%	570 121	100.6%	34.3%
Property rates	402 140	409 880	102 677	25.5%	100 593	25.0%	99 987	24.4%	94 350	23.0%	397 607	97.0%	94 453	99.8%	(.1%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	1 424 840	1 551 300	445 474	31.3%	354 839	24.9%	363 269	23.4%	458 065	29.5%	1 621 648	104.5%	297 756	104.0%	53.8%
Service charges - water revenue	265 520	306 100	73 839	27.8%	84 829	31.9%	81 819	26.7%	107 037	35.0%	347 525	113.5%	53 433	86.8%	100.3%
Service charges - sanitation revenue	86 820	85 320	21 363	24.6%	20 459	23.6%	22 565	26.4%	22 329	26.2%	86 716	101.6%	14 858	101.0%	50.3%
Service charges - refuse revenue	71 020	71 820	18 391	25.9%	18 318	25.8%	18 455	25.7%	18 416	25.6%	73 580	102.5%	23 208	101.5%	(20.6%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	12 099	13 580	3 538	29.2%	3 451	28.5%	3 118	23.0%	3 563	26.2%	13 670	100.7%	3 276	109.2%	8.8%
Interest earned - external investments	29 000	32 511	7 561	26.1%	6 281	21.7%	9 869	30.4%	19 721	60.7%	43 432	133.6%	7 823	108.1%	152.1%
Interest earned - outstanding debtors	100	50	9	8.6%	13	12.6%	8	16.3%	16	31.6%	45	90.4%	(1 671)	60.0%	(100.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	3 732	2 232	523	14.0%	434	11.6%	572	25.6%	237	10.6%	1 766	79.1%	917	63.9%	(74.2%)
Licences and permits	3 631	3 611	890	24.5%	808	22.3%	1 070	29.6%	1 048	29.0%	3 816	105.7%	982	97.7%	6.7%
Agency services	7 000	7 000	1 626	23.2%	1 658	23.7%	1 657	23.7%	1 615	23.1%	6 556	93.7%	1 639	89.3%	(1.5%)
Transfers recognised - operational	298 237	296 993	68 436	22.9%	69 089	23.2%	80 476	27.1%	25 214	8.5%	243 214	81.9%	66 322	98.8%	(62.0%)
Other own revenue	31 697	42 101	7 470	23.6%	16 551	52.2%	367	.9%	11 666	27.7%	36 055	85.6%	7 124	98.9%	63.8%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	2 389	-	2 389	-	-	-	(100.0%)
Operating Expenditure	2 629 337	2 842 746	670 089	25.5%	677 027	25.7%	759 021	26.7%	874 980	30.8%	2 981 117	104.9%	657 929	102.1%	33.0%
Employee related costs	676 869	677 172	157 449	23.3%	162 573	24.0%	160 084	23.6%	161 016	23.8%	641 122	94.7%	153 827	93.4%	4.7%
Remuneration of councillors	26 462	26 930	5 679	21.5%	6 023	22.8%	7 129	26.5%	6 719	24.9%	25 549	94.9%	5 905	96.6%	13.8%
Debt impairment	6 950	25 012	-	-	-	-	18 759	75.0%	40 989	163.9%	59 748	238.9%	510	23.2%	7 932.5%
Depreciation and asset impairment	252 373	307 373	63 093	25.0%	90 593	35.9%	76 843	25.0%	76 843	25.0%	307 373	100.0%	51 254	154.0%	49.9%
Finance charges	80 335	69 388	20 084	25.0%	20 084	25.0%	11 873	17.1%	(17 347)	(25.0%)	34 694	50.0%	19 952	64.8%	(186.9%)
Bulk purchases	1 128 615	1 221 540	333 990	29.6%	252 275	22.4%	284 375	23.3%	402 873	33.0%	1 273 513	104.3%	243 270	104.6%	65.6%
Other Materials	112 425	126 239	22 085	19.6%	40 258	35.8%	51 332	40.7%	52 401	41.5%	166 076	131.6%	14 131	30.6%	270.8%
Contracted services	124 177	132 571	25 979	20.9%	41 803	33.7%	55 869	42.1%	45 225	34.1%	168 876	127.4%	79 854	153.4%	(43.4%)
Transfers and grants	12 681	11 036	1 986	15.7%	3 368	26.6%	945	8.6%	3 017	27.3%	9 316	84.4%	3 615	66.0%	(16.5%)
Other expenditure	208 451	245 485	39 745	19.1%	60 050	28.8%	91 812	37.4%	103 244	42.1%	294 851	120.1%	85 613	104.9%	20.6%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	6 500	(20 249)	81 707		296		(75 788)		(109 313)		(103 098)		(87 808)		
Transfers recognised - capital	145 747	145 909	-	-	-	-	0	-	16 974	11.6%	16 974	11.6%	0	-	1 697 401 600.0%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	152 247	125 660	81 707		296		(75 788)		(92 339)		(86 124)		(87 808)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	152 247	125 660	81 707		296		(75 788)		(92 339)		(86 124)		(87 808)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	152 247	125 660	81 707		296		(75 788)		(92 339)		(86 124)		(87 808)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	152 247	125 660	81 707		296		(75 788)		(92 339)		(86 124)		(87 808)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	213 610	38.9%	436 365	79.6%	95 349	69.0%	124.0%
National Government	145 747	145 909	11 791	8.1%	17 238	11.8%	34 236	23.5%	78 842	54.0%	142 106	97.4%	50 012	70.5%	57.6%
Provincial Government	-	-	-	-	110	-	(110)	-	6 749	-	6 749	-	(4 888)	83.0%	(238.1%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	145 747	145 909	11 791	8.1%	17 348	11.9%	34 126	23.4%	85 590	58.7%	148 855	102.0%	45 124	75.3%	89.7%
Borrowing	200 000	228 398	8 314	4.2%	26 892	13.4%	41 902	18.3%	76 834	33.6%	153 942	67.4%	9 806	53.6%	683.5%
Internally generated funds	133 650	174 217	23 137	17.3%	33 798	25.3%	25 448	14.6%	50 077	28.7%	132 460	76.0%	40 419	72.2%	23.9%
Public contributions and donations	-	-	-	-	-	-	-	-	1 108	-	1 108	-	-	167.2%	(100.0%)
Capital Expenditure Standard Classification	479 397	548 524	43 242	9.0%	78 037	16.3%	101 476	18.5%	213 610	38.9%	436 365	79.6%	95 349	69.0%	124.0%
Governance and Administration	43 000	56 401	13 538	31.5%	5 128	11.9%	6 027	10.7%	31 029	55.0%	55 722	98.8%	15 307	31.0%	102.7%
Executive & Council	-	1 437	212	-	-	-	13	.9%	-	-	225	15.6%	4 483	-	(100.0%)
Budget & Treasury Office	-	115	-	-	30	-	-	-	79	69.0%	110	95.4%	32	7.7%	149.3%
Corporate Services	43 000	54 849	13 327	31.0%	5 097	11.9%	6 014	11.0%	30 950	56.4%	55 388	101.0%	10 792	23.4%	186.8%
Community and Public Safety	38 724	109 329	1 767	4.6%	8 939	23.1%	15 505	14.2%	36 755	33.6%	62 966	57.6%	11 490	63.9%	219.9%
Community & Social Services	13 000	32 494	1 940	14.9%	6 540	50.3%	4 963	15.3%	8 338	25.7%	21 782	67.0%	12 826	135.6%	(35.0%)
Sport And Recreation	25 724	33 653	(173)	(.7%)	372	1.4%	8 859	26.3%	9 416	28.0%	18 475	54.9%	-	-	(100.0%)
Public Safety	-	21 005	-	-	1 463	-	1 373	6.5%	11 576	55.1%	14 412	68.6%	-	-	(100.0%)
Housing	-	21 348	-	-	403	-	(88)	(.4%)	7 209	33.8%	7 524	35.2%	(1 336)	83.3%	(639.6%)
Health	-	830	-	-	160	-	397	47.9%	216	26.0%	773	93.2%	-	-	(100.0%)
Economic and Environmental Services	118 108	121 321	19 287	16.3%	28 549	24.2%	16 709	13.8%	46 689	38.5%	111 234	91.7%	8 861	91.4%	426.9%
Planning and Development	7 000	7 627	-	-	457	6.5%	-	-	-		457	6.0%	-	-	-
Road Transport	111 108	113 693	19 287	17.4%	28 092	25.3%	16 709	14.7%	46 689	41.1%	110 777	97.4%	8 235	92.7%	467.0%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	626	76.9%	(100.0%)
Trading Services	279 566	261 474	8 650	3.1%	35 421	12.7%	60 218	23.0%	99 137	37.9%	203 426	77.8%	58 939	80.5%	68.2%
Electricity	128 900	92 797	135	.1%	1 293	1.0%	24 254	26.1%	26 285	28.3%	51 968	56.0%	12 685	71.3%	107.2%
Water	103 043	114 946	3 049	3.0%	19 518	18.9%	27 276	23.7%	52 517	45.7%	102 361	89.1%	18 289	71.9%	187.2%
Waste Water Management	44 122	50 230	5 465	12.4%	14 610	33.1%	6 888	13.7%	17 501	34.8%	44 463	88.5%	27 899	105.1%	(37.3%)
Waste Management	3 500	3 500	-	-	-	-	1 800	51.4%	2 834	81.0%	4 634	132.4%	67	89.4%	4 141.7%
Other	-	-	-	-	-	-	3 016	-	-	-	3 016	-	753	-	(100.0%)

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	2 632 335	2 815 180	800 847	30.4%	778 600	29.6%	845 946	30.0%	668 291	23.7%	3 093 684	109.9%	544 424	98.7%	22.8%
Property rates, penalties and collection charges	385 722	392 927	90 410	23.4%	92 026	23.9%	96 391	24.5%	94 248	24.0%	373 076	94.9%	86 855	93.2%	8.5%
Service charges	1 715 369	1 878 428	499 700	29.1%	457 748	26.7%	573 653	30.5%	474 050	25.2%	2 005 152	106.7%	391 397	99.8%	21.1%
Other revenue	58 159	68 524	41 925	72.1%	91 214	156.8%	42 808	62.5%	74 442	108.6%	250 388	365.4%	56 944	201.7%	30.7%
Government - operating	298 237	296 993	116 841	39.2%	73 916	24.8%	82 261	27.7%	2 895	1.0%	275 913	92.9%	855	91.0%	238.6%
Government - capital	145 747	145 747	44 183	30.3%	56 353	38.7%	40 017	27.5%	3 827	2.6%	144 380	99.1%	-	68.9%	(100.0%)
Interest	29 100	32 561	7 788	26.8%	7 342	25.2%	10 817	33.2%	18 828	57.8%	44 775	137.5%	8 373	109.1%	124.9%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(2 285 873)	(2 416 362)	(656 336)	28.7%	(600 183)	26.3%	(637 968)	26.4%	(624 273)	25.8%	(2 518 760)	104.2%	(597 449)	101.2%	4.5%
Suppliers and employees	(2 192 857)	(2 335 938)	(653 333)	29.8%	(575 947)	26.3%	(628 994)	26.9%	(582 213)	24.9%	(2 440 487)	104.5%	(569 056)	102.6%	2.3%
Finance charges	(80 335)	(69 388)	(517)	.6%	(20 706)	25.8%	(8 178)	11.8%	(39 339)	56.7%	(68 740)	99.1%	(27 057)	73.7%	45.4%
Transfers and grants	(12 681)	(11 036)	(2 486)	19.6%	(3 530)	27.8%	(797)	7.2%	(2 720)	24.7%	(9 533)	86.4%	(1 335)	45.8%	103.7%
Net Cash from/(used) Operating Activities	346 462	398 818	144 512	41.7%	178 417	51.5%	207 978	52.1%	44 018	11.0%	574 924	144.2%	(53 024)	86.2%	(183.0%)
Cash Flow from Investing Activities															
Receipts	90	90	46	50.7%	150	166.7%	1 606	1 784.4%	7	7.8%	1 809	2 009.6%	1 780	172.4%	(99.6%)
Proceeds on disposal of PPE	-	-	46	-	150	-	1 606	-	-	-	1 802	-	1 780	174.4%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	90	90	-	-	-	-	-	-	7	7.8%	7	7.8%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(212 022)	45.5%	(539 861)	115.8%	(101 800)	68.0%	108.3%
Capital assets	(471 385)	(466 245)	(137 405)	29.1%	(83 660)	17.7%	(106 773)	22.9%	(212 022)	45.5%	(539 861)	115.8%	(101 800)	68.0%	108.3%
Net Cash from/(used) Investing Activities	(471 295)	(466 155)	(137 360)	29.1%	(83 510)	17.7%	(105 167)	22.6%	(212 015)	45.5%	(538 052)	115.4%	(100 020)	62.7%	112.0%
Cash Flow from Financing Activities															
Receipts	386 443	386 443	186 590	48.3%	200 980	52.0%	6 517	1.7%	1 913	.5%	395 999	102.5%	3 261	4.4%	(41.3%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	385 500	385 500	185 500	48.1%	200 000	51.9%	-	-	-	-	385 500	100.0%	-	-	-
Increase (decrease) in consumer deposits	943	943	1 090	115.5%	980	103.9%	6 517	691.1%	1 913	202.9%	10 499	1 113.4%	3 261	274.6%	(41.3%)
Payments	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 179)	53.4%	(170 538)	106.9%	(60 660)	92.7%	40.4%
Repayment of borrowing	(142 914)	(159 485)	(2 858)	2.0%	(58 565)	41.0%	(23 935)	15.0%	(85 179)	53.4%	(170 538)	106.9%	(60 660)	92.7%	40.4%
Net Cash from/(used) Financing Activities	243 529	226 958	183 731	75.4%	142 415	58.5%	(17 418)	(7.7%)	(83 266)	(36.7%)	225 461	99.3%	(57 399)	(254.9%)	45.1%
Net Increase/(Decrease) in cash held	118 695	159 621	190 883	160.8%	237 321	199.9%	85 393	53.5%	(251 263)	(157.4%)	262 334	164.3%	(210 443)	24.5%	19.4%
Cash/cash equivalents at the year begin:	346 529	432 557	432 557	124.8%	623 440	179.9%	860 761	199.0%	946 154	218.7%	432 557	100.0%	643 000	100.0%	47.1%
Cash/cash equivalents at the year end:	465 224	592 178	623 440	134.0%	860 761	185.0%	946 154	159.8%	694 891	117.3%	694 891	117.3%	432 557	83.8%	60.6%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	36 735	33.1%	4 024	3.6%	3 723	3.4%	66 409	59.9%	110 891	38.2%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	54 220	83.3%	1 267	1.9%	1 305	2.0%	8 307	12.8%	65 099	22.4%	13 893	21.3%	-	-
Receivables from Non-exchange Transactions - Property Rates	28 104	61.1%	1 479	3.2%	1 211	2.6%	15 197	33.0%	45 991	15.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	7 582	58.2%	650	5.0%	512	3.9%	4 290	32.9%	13 034	4.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	5 536	62.6%	444	5.0%	373	4.2%	2 496	28.2%	8 848	3.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	1 068	10.5%	357	3.5%	339	3.3%	8 446	82.7%	10 210	3.5%	-	-	-	-
Interest on Arrear Debtor Accounts	542	14.2%	220	5.8%	206	5.4%	2 840	74.6%	3 808	1.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	202	.6%	1 134	3.5%	496	1.5%	30 872	94.4%	32 704	11.3%	-	-	-	-
Total By Income Source	133 990	46.1%	9 575	3.3%	8 164	2.8%	138 856	47.8%	290 585	100.0%	13 893	4.8%	-	-
Debtors Age Analysis By Customer Group														
Organs of State	7 711	51.2%	440	2.9%	236	1.6%	6 683	44.3%	15 071	5.2%	721	4.8%	-	-
Commercial	95 332	66.2%	3 452	2.4%	2 470	1.7%	42 746	29.7%	143 999	49.6%	6 885	4.8%	-	-
Households	30 794	25.2%	5 238	4.3%	5 098	4.2%	81 121	66.4%	122 251	42.1%	5 845	4.8%	-	-
Other	153	1.7%	445	4.8%	360	3.9%	8 306	89.7%	9 264	3.2%	443	4.8%	-	-
Total By Customer Group	133 990	46.1%	9 575	3.3%	8 164	2.8%	138 856	47.8%	290 585	100.0%	13 893	4.8%	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	129 979	100.0%	-	-	-	-	-	-	129 979	42.0%
Bulk Water	17 158	100.0%	-	-	-	-	-	-	17 158	5.5%
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	162 014	100.0%	-	-	-	-	-	-	162 014	52.4%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	309 151	100.0%	-	-	-	-	-	-	309 151	100.0%

Contact Details

Municipal Manager	Dr Nhlanhla J Sibeko	035 907 5100
Financial Manager	Mr Mxolisi Kunene	035 907 5090

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMLALAZI (KZN284)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	314 143	329 074	123 816	39.4%	43 731	13.9%	104 800	31.8%	42 021	12.8%	314 368	95.5%	54 927	106.5%	(23.5%)
Property rates	48 498	49 319	32 673	67.4%	2 791	5.8%	5 151	10.4%	5 973	12.1%	46 588	94.5%	5 971	110.4%	-
Property rates - penalties and collection charges	2 217	3 827	860	38.8%	1 006	45.4%	951	24.9%	894	23.4%	3 711	97.0%	648	308.2%	37.9%
Service charges - electricity revenue	59 499	59 203	15 327	25.8%	15 204	25.6%	14 954	25.3%	14 678	24.8%	60 163	101.6%	14 346	96.9%	2.3%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	11 836	11 705	2 947	24.9%	2 933	24.8%	2 951	25.2%	2 925	25.0%	11 756	100.4%	2 763	102.3%	5.9%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 253	1 162	799	63.8%	143	11.4%	102	8.7%	380	32.7%	1 423	122.5%	299	78.6%	27.0%
Interest earned - external investments	6 047	6 484	1 529	25.3%	1 451	24.0%	1 344	20.7%	1 251	19.3%	5 575	86.0%	1 863	160.4%	(32.9%)
Interest earned - outstanding debtors	397	505	108	27.3%	131	32.9%	141	28.0%	151	29.9%	531	105.1%	125	122.2%	21.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	27 048	34 679	13	-	14 693	54.3%	31	.1%	11 965	34.5%	26 702	77.0%	17 777	135.2%	(32.7%)
Licences and permits	3 562	3 581	890	25.0%	870	24.4%	847	23.6%	862	24.1%	3 468	96.9%	993	95.2%	(13.2%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	150 264	151 462	67 651	45.0%	4 131	2.7%	77 556	51.2%	1 630	1.1%	150 968	99.7%	9 355	102.3%	(82.6%)
Other own revenue	3 394	7 018	929	27.4%	469	13.8%	451	6.4%	561	8.0%	2 410	34.3%	708	95.8%	(20.7%)
Gains on disposal of PPE	130	130	90	69.2%	(90)	(69.2%)	320	246.4%	752	578.8%	1 073	825.2%	80	759.5%	840.6%
Operating Expenditure	354 776	375 622	84 871	23.9%	80 397	22.7%	78 195	20.8%	112 791	30.0%	356 254	94.8%	88 647	96.7%	27.2%
Employee related costs	110 533	93 398	22 189	20.1%	24 251	21.9%	23 083	24.7%	24 717	26.5%	94 240	100.9%	21 893	91.3%	12.9%
Remuneration of councillors	19 335	18 560	4 375	22.6%	4 120	21.3%	4 782	25.8%	4 356	23.5%	17 632	95.0%	4 294	98.0%	1.4%
Debt impairment	24 456	41 785	6 114	25.0%	6 114	25.0%	6 114	14.6%	23 442	56.1%	41 785	100.0%	6 073	112.6%	286.0%
Depreciation and asset impairment	38 925	41 079	9 731	25.0%	9 731	25.0%	9 731	23.7%	11 885	28.9%	41 079	100.0%	9 169	128.8%	29.6%
Finance charges	541	541	144	26.7%	-	-	265	49.1%	-	-	410	75.8%	138	76.3%	(100.0%)
Bulk purchases	48 940	48 108	13 733	28.1%	7 083	14.5%	9 568	19.9%	14 420	30.0%	44 803	93.1%	9 272	84.2%	55.5%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	29 924	35 249	6 354	21.2%	6 512	21.8%	8 533	24.2%	11 766	33.4%	33 166	94.1%	8 285	93.8%	42.0%
Transfers and grants	4 302	5 052	761	17.7%	1 318	30.6%	1 117	22.1%	946	18.7%	4 143	82.0%	1 033	102.8%	(8.5%)
Other expenditure	77 820	91 851	21 470	27.6%	21 267	27.3%	15 002	16.3%	21 258	23.1%	78 997	86.0%	28 490	94.9%	(25.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(40 632)	(46 548)	38 945		(36 666)		26 605		(70 770)		(41 886)		(33 720)		
Transfers recognised - capital	61 645	54 503	5 628	9.1%	10 362	16.8%	21 915	40.2%	16 704	30.6%	54 609	100.2%	15 249	105.5%	9.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	21 012	7 956	44 573		(26 304)		48 520		(54 066)		12 723		(18 471)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	21 012	7 956	44 573		(26 304)		48 520		(54 066)		12 723		(18 471)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	21 012	7 956	44 573		(26 304)		48 520		(54 066)		12 723		(18 471)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	21 012	7 956	44 573		(26 304)		48 520		(54 066)		12 723		(18 471)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	77 287	82 008	9 684	12.5%	15 798	20.4%	16 209	19.8%	31 942	38.9%	73 633	89.8%	24 127	76.5%	32.4%
National Government	77 287	56 858	9 449	12.2%	13 322	17.2%	16 209	28.5%	31 942	56.2%	70 923	124.7%	24 127	90.6%	32.4%
Provincial Government	-	11 790	235	-	2 475	-	-	-	-	-	2 710	23.0%	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	77 287	68 648	9 684	12.5%	15 798	20.4%	16 209	23.6%	31 942	46.5%	73 633	107.3%	24 127	84.7%	32.4%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	13 361	-	-	-	-	-	-	-	-	-	-	-	-	-
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	77 287	82 008	9 684	12.5%	15 798	20.4%	16 209	19.8%	31 942	38.9%	73 633	89.8%	24 127	76.5%	32.4%
Governance and Administration	5 398	9 855	1	-	1 881	34.8%	3 553	36.1%	2 767	28.1%	8 202	83.2%	4 326	63.8%	(36.0%)
Executive & Council	750	268	-	-	168	22.4%	-	-	136	50.9%	304	113.6%	566	26.4%	(75.9%)
Budget & Treasury Office	1 381	1 301	1	.1%	78	5.7%	181	13.9%	1 314	101.0%	1 574	121.0%	1 705	93.9%	(22.9%)
Corporate Services	3 267	8 286	-	-	1 635	50.0%	3 372	40.7%	1 317	15.9%	6 324	76.3%	2 055	62.9%	(35.9%)
Community and Public Safety	17 040	16 883	3 676	21.6%	3 474	20.4%	2 167	12.8%	5 205	30.8%	14 523	86.0%	8 143	96.5%	(36.1%)
Community & Social Services	4 690	4 661	476	10.2%	857	18.3%	1 769	38.0%	1 803	38.7%	4 906	105.3%	2 103	69.4%	(14.3%)
Sport And Recreation	10 370	7 334	3 109	30.0%	528	5.1%	208	2.8%	1 504	20.5%	5 349	72.9%	5 607	108.1%	(73.2%)
Public Safety	440	4 647	1	.2%	2 084	473.6%	115	2.5%	1 889	40.6%	4 089	88.0%	401	47.5%	370.8%
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	1 540	242	90	5.8%	6	.4%	75	30.9%	9	3.8%	179	74.1%	31	35.6%	(70.2%)
Economic and Environmental Services	48 070	53 209	6 008	12.5%	9 645	20.1%	10 161	19.1%	23 350	43.9%	49 163	92.4%	9 792	68.1%	138.5%
Planning and Development	2 499	1 147	1	-	210	8.4%	92	8.0%	5	.4%	308	26.8%	198	52.1%	(97.6%)
Road Transport	45 571	52 062	6 007	13.2%	9 434	20.7%	10 069	19.3%	23 345	44.8%	48 855	93.8%	9 594	68.8%	143.3%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	6 500	1 881	-	-	797	12.3%	329	17.5%	620	32.9%	1 746	92.8%	1 867	57.5%	(66.8%)
Electricity	1 560	1 641	-	-	797	51.1%	197	12.0%	558	34.0%	1 552	94.6%	1 769	62.3%	(68.5%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 940	240	-	-	-	-	132	55.0%	62	25.8%	194	80.8%	99	39.6%	(37.2%)
Other	280	180	-	-	-	-	-	-	-	-	-	-	-	83.4%	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	335 651	337 102	130 093	38.8%	99 128	29.5%	80 321	23.8%	43 480	12.9%	353 022	104.7%	31 269	105.6%	39.1%
Property rates, penalties and collection charges	48 179	48 958	15 361	31.9%	11 571	24.0%	5 935	12.1%	6 709	13.7%	39 576	80.8%	6 348	78.1%	5.7%
Service charges	60 635	60 272	18 194	30.0%	17 672	29.1%	17 853	29.6%	18 306	30.4%	72 024	119.5%	17 726	115.9%	3.3%
Other revenue	12 052	15 422	13 780	114.3%	5 920	49.1%	6 250	40.5%	17 722	114.9%	43 671	283.2%	5 207	354.0%	240.3%
Government - operating	150 264	151 462	66 496	44.3%	42 515	28.3%	46 860	30.9%	300	.2%	156 171	103.1%	-	112.9%	(100.0%)
Government - capital	58 137	54 503	15 000	25.8%	20 000	34.4%	2 539	4.7%	-	-	37 539	68.9%	-	46.1%	-
Interest	6 384	6 484	1 262	19.8%	1 451	22.7%	885	13.6%	443	6.8%	4 040	62.3%	1 988	97.7%	(77.7%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(301 037)	(313 682)	(99 806)	33.2%	(75 707)	25.1%	(42 568)	13.6%	(100 504)	32.0%	(318 584)	101.6%	(75 769)	98.2%	32.6%
Suppliers and employees	(296 194)	(308 089)	(99 044)	33.4%	(74 388)	25.1%	(41 451)	13.5%	(99 877)	32.4%	(314 760)	102.2%	(74 736)	98.5%	33.6%
Finance charges	(541)	(541)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 302)	(5 052)	(761)	17.7%	(1 318)	30.6%	(1 117)	22.1%	(627)	12.4%	(3 824)	75.7%	(1 033)	92.8%	(39.3%)
Net Cash from/(used) Operating Activities	34 614	23 420	30 288	87.5%	23 421	67.7%	37 753	161.2%	(57 024)	(243.5%)	34 438	147.0%	(44 500)	138.1%	28.1%
Cash Flow from Investing Activities															
Receipts	112	53	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	130	130	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	(18)	(77)	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(22 290)	36.2%	(60 750)	98.8%	(24 127)	102.0%	(7.6%)
Capital assets	(57 966)	(61 506)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(22 290)	36.2%	(60 750)	98.8%	(24 127)	102.0%	(7.6%)
Net Cash from/(used) Investing Activities	(57 854)	(61 453)	(9 832)	17.0%	(15 798)	27.3%	(12 830)	20.9%	(22 290)	36.3%	(60 750)	98.9%	(24 127)	103.6%	(7.6%)
Cash Flow from Financing Activities															
Receipts	105	(174)	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	105	(174)	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(343)	(343)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(238)	(517)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(23 478)	(38 550)	20 455	(87.1%)	7 624	(32.5%)	24 924	(64.7%)	(79 314)	205.7%	(26 312)	68.3%	(68 628)	1 037.9%	15.6%
Cash/cash equivalents at the year begin:	87 326	112 439	112 434	128.8%	132 890	152.2%	140 513	125.0%	165 437	147.1%	112 434	100.0%	171 447	100.0%	(3.5%)
Cash/cash equivalents at the year end:	63 848	73 889	132 890	208.1%	140 513	220.1%	165 437	223.9%	86 123	116.6%	86 123	116.6%	102 819	126.4%	(16.2%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	3 750	67.7%	251	4.5%	58	1.0%	1 482	26.8%	5 542	11.5%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 115	3.3%	947	2.8%	441	1.3%	31 599	92.7%	34 102	70.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	461	16.5%	256	9.1%	98	3.5%	1 987	70.9%	2 801	5.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	(0)	-	-	-	-	-	279	100.0%	279	.6%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	17	.3%	350	6.3%	25	.4%	5 192	93.0%	5 585	11.6%	-	-	-	-
Total By Income Source	5 343	11.1%	1 805	3.7%	622	1.3%	40 539	83.9%	48 309	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 215	12.4%	287	2.9%	24	.2%	8 245	84.4%	9 770	20.2%	-	-	-	-
Commercial	2 734	61.4%	296	6.6%	68	1.5%	1 357	30.5%	4 455	9.2%	-	-	-	-
Households	937	6.4%	772	5.3%	442	3.0%	12 487	85.3%	14 637	30.3%	-	-	-	-
Other	458	2.4%	450	2.3%	88	.5%	18 451	94.9%	19 447	40.3%	-	-	-	-
Total By Customer Group	5 343	11.1%	1 805	3.7%	622	1.3%	40 539	83.9%	48 309	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	8 071	100.0%	-	-	-	-	-	-	8 071	21.4%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 114	100.0%	-	-	-	-	-	-	1 114	3.0%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	644	100.0%	-	-	-	-	-	-	644	1.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	18 753	100.0%	5	-	-	-	0	-	18 757	49.7%
Auditor-General	3	100.0%	-	-	-	-	-	-	3	-
Other	9 168	100.0%	-	-	-	-	-	-	9 168	24.3%
Total	37 752	100.0%	5	-	-	-	0	-	37 756	100.0%

Contact Details

Municipal Manager	Mr T S Mashabane	035 473 3342
Financial Manager	Mr Z N Mhlongo	035 473 3312

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MTHONJANENI (KZN285)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	138 925	150 788	47 712	34.3%	42 875	30.9%	35 533	23.6%	23 243	15.4%	149 363	99.1%	23 708	97.2%	(2.0%)
Property rates	9 321	9 882	999	10.7%	2 873	30.8%	2 780	28.1%	946	9.6%	7 598	76.9%	2 028	55.6%	(53.4%)
Property rates - penalties and collection charges	580	580	154	26.6%	195	33.7%	300	51.8%	317	54.7%	967	166.7%	148	97.5%	113.7%
Service charges - electricity revenue	22 702	22 257	11 743	51.7%	4 548	20.0%	4 134	18.6%	4 840	21.7%	25 265	113.5%	5 463	84.7%	(11.4%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 086	1 087	352	32.4%	350	32.3%	357	32.9%	357	32.9%	1 418	130.5%	445	96.7%	(19.8%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	507	235	36	7.2%	65	12.8%	44	18.6%	55	23.5%	200	85.1%	60	49.3%	(7.1%)
Interest earned - external investments	3 146	3 146	470	14.9%	500	15.9%	508	16.1%	564	17.9%	2 041	64.9%	733	110.2%	(23.1%)
Interest earned - outstanding debtors	-	-	421	-	-	-	-	-	-	-	421	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	20 000	20 003	4 274	21.4%	5 911	29.6%	6 801	34.0%	11 839	59.2%	28 825	144.1%	11 221	129.0%	5.5%
Licences and permits	2 516	2 516	526	20.9%	382	15.2%	431	17.1%	557	22.1%	1 896	75.3%	602	56.4%	(7.6%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	77 172	71 851	26 555	34.4%	23 377	30.3%	19 524	27.2%	2 970	4.1%	72 426	100.8%	1 281	99.9%	131.9%
Other own revenue	1 287	17 792	2 183	169.6%	4 673	363.1%	652	3.7%	798	4.5%	8 307	46.7%	1 726	250.1%	(53.8%)
Gains on disposal of PPE	608	1 438	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	138 900	150 787	24 925	17.9%	28 112	20.2%	32 582	21.6%	29 135	19.3%	114 754	76.1%	19 319	73.2%	50.8%
Employee related costs	42 317	42 332	7 521	17.8%	8 583	20.3%	8 097	19.1%	9 122	21.5%	33 324	78.7%	6 014	90.8%	51.7%
Remuneration of councillors	6 107	6 910	1 191	19.5%	1 673	27.4%	1 630	23.6%	613	8.9%	5 107	73.9%	682	89.8%	(10.1%)
Debt impairment	11 130	11 130	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	3 700	3 700	-	-	-	-	561	15.2%	1 906	51.5%	2 468	66.7%	-	-	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	22 304	22 304	6 082	27.3%	4 326	19.4%	4 497	20.2%	4 872	21.8%	19 778	88.7%	4 236	90.0%	15.0%
Other Materials	10 131	10 446	1 862	18.4%	226	2.2%	30	.3%	105	1.0%	2 223	21.3%	757	95.5%	(86.1%)
Contracted services	3 073	5 231	571	18.6%	3 587	116.7%	2 351	44.9%	2 322	44.4%	8 830	168.8%	220	44.6%	957.6%
Transfers and grants	1 189	1 140	51	4.3%	1 917	161.3%	2 775	243.5%	3 931	344.8%	8 675	760.9%	-	4.1%	(100.0%)
Other expenditure	38 948	47 594	7 647	19.6%	7 799	20.0%	12 640	26.6%	6 264	13.2%	34 350	72.2%	7 410	91.8%	(15.5%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	25	1	22 787		14 763		2 951		(5 892)		34 609		4 389		
Transfers recognised - capital	27 399	27 399	7 541	27.5%	(437)	(1.6%)	2 811	10.3%	13 296	48.5%	23 209	84.7%	-	98.7%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	27 424	27 400	30 327		14 326		5 761		7 404		57 819		4 389		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	27 424	27 400	30 327		14 326		5 761		7 404		57 819		4 389		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	27 424	27 400	30 327		14 326		5 761		7 404		57 819		4 389		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	27 424	27 400	30 327		14 326		5 761		7 404		57 819		4 389		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	34 242	52 655	8 026	23.4%	7 778	22.7%	12 589	23.9%	19 411	36.9%	47 803	90.8%	9 452	110.2%	105.4%
National Government	27 399	27 399	6 629	24.2%	5 169	18.9%	8 213	30.0%	26 151	95.4%	46 163	168.5%	96	94.2%	27 126.7%
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	254	-	(100.0%)
Transfers recognised - capital	27 399	27 399	6 629	24.2%	5 169	18.9%	8 213	30.0%	26 151	95.4%	46 163	168.5%	350	95.4%	7 379.0%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	6 843	25 256	1 397	20.4%	-	-	-	-	-	-	1 397	5.5%	9 102	129.0%	(100.0%)
Public contributions and donations	-	-	-	-	2 609	-	4 376	-	(6 741)	-	243	-	-	-	(100.0%)
Capital Expenditure Standard Classification	34 242	52 655	8 026	23.4%	7 778	22.7%	12 589	23.9%	19 411	36.9%	47 803	90.8%	9 452	110.2%	105.4%
Governance and Administration	1 206	8 201	1 296	107.5%	673	55.8%	392	4.8%	4 070	49.6%	6 431	78.4%	3 590	87.2%	13.4%
Executive & Council	982	7 987	1 296	132.1%	660	67.2%	374	4.7%	4 035	50.5%	6 366	79.7%	3 552	90.2%	13.6%
Budget & Treasury Office	61	51	-	-	13	21.4%	17	33.5%	34	67.3%	65	126.4%	9	52.4%	274.1%
Corporate Services	163	163	-	-	-	-	-	-	-	-	-	-	28	20.3%	(100.0%)
Community and Public Safety	3 220	197	100	3.1%	1 936	60.1%	2 739	1 390.4%	2 390	1 213.0%	7 165	3 636.8%	282	80.4%	748.0%
Community & Social Services	3 220	-	100	3.1%	1 936	60.1%	2 739	-	2 390	-	7 165	-	282	80.4%	748.0%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	197	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	19 316	22 357	5 431	28.1%	2 834	14.7%	4 899	21.9%	26 478	118.4%	39 641	177.3%	360	111.3%	7 260.8%
Planning and Development	-	3 238	1 262	-	-	-	-	-	-	-	1 262	39.0%	357	-	(100.0%)
Road Transport	19 316	19 119	4 169	21.6%	2 834	14.7%	4 899	25.6%	26 478	138.5%	38 379	200.7%	3	90.6%	1 043 154.4%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	10 500	21 900	1 198	11.4%	2 336	22.2%	4 560	20.8%	(13 526)	(61.8%)	(5 432)	(24.8%)	5 220	145.2%	(359.1%)
Electricity	8 800	20 800	1 198	13.6%	2 336	26.5%	3 756	18.1%	(13 562)	(65.2%)	(6 272)	(30.2%)	5 220	145.2%	(359.8%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	1 700	1 100	-	-	-	-	804	73.1%	36	3.3%	840	76.4%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	166 324	139 638	58 874	35.4%	49 898	30.0%	44 808	32.1%	11 195	8.0%	164 775	118.0%	24 235	128.2%	(53.8%)
Property rates, penalties and collection charges	9 901	7 125	959	9.7%	1 801	18.2%	2 071	29.1%	1 876	26.3%	6 706	94.1%	1 354	80.8%	38.5%
Service charges	23 788	21 957	4 680	19.7%	4 402	18.5%	5 695	25.9%	6 004	27.3%	20 781	94.6%	4 506	97.8%	33.3%
Other revenue	24 918	10 100	6 754	27.1%	4 323	17.3%	2 109	20.9%	2 684	26.6%	15 869	157.1%	13 469	316.9%	(80.1%)
Government - operating	77 172	71 851	28 039	36.3%	24 872	32.2%	19 000	26.4%	2	-	71 913	100.1%	1 281	114.6%	(99.9%)
Government - capital	27 399	27 399	17 623	64.3%	14 000	51.1%	15 426	56.3%	-	-	47 049	171.7%	2 891	89.9%	(100.0%)
Interest	3 146	1 206	819	26.0%	500	15.9%	508	42.1%	631	52.3%	2 457	203.7%	733	110.8%	(14.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(138 900)	(111 967)	(25 935)	18.7%	(26 069)	18.8%	(26 415)	23.6%	(29 722)	26.5%	(108 141)	96.6%	(19 648)	81.4%	51.3%
Suppliers and employees	(126 581)	(110 668)	(25 839)	20.4%	(25 353)	20.0%	(21 342)	19.3%	(25 791)	23.3%	(98 326)	88.8%	(19 606)	82.0%	31.5%
Finance charges	(11 130)	-	-	-	-	-	(1 694)	-	-	-	(1 694)	-	-	-	-
Transfers and grants	(1 189)	(1 300)	(96)	8.1%	(716)	60.2%	(3 379)	260.0%	(3 930)	302.4%	(8 121)	624.9%	(41)	6.3%	9 433.8%
Net Cash from/(used) Operating Activities	27 424	27 670	32 939	120.1%	23 829	86.9%	18 393	66.5%	(18 527)	(67.0%)	56 634	204.7%	4 587	321.2%	(503.9%)
Cash Flow from Investing Activities															
Receipts	-	2 230	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	2 230	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(23 763)	45.4%	(56 451)	107.9%	(2 707)	72.3%	777.9%
Capital assets	(34 242)	(52 305)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	15.8%	(23 763)	45.4%	(56 451)	107.9%	(2 707)	72.3%	777.9%
Net Cash from/(used) Investing Activities	(34 242)	(50 075)	(16 275)	47.5%	(8 158)	23.8%	(8 254)	16.5%	(23 763)	47.5%	(56 451)	112.7%	(2 707)	73.2%	777.9%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(6 818)	(22 405)	16 664	(244.4%)	15 671	(229.8%)	10 139	(45.3%)	(42 290)	188.8%	184	(.8%)	1 880	(258.2%)	(2 349.2%)
Cash/cash equivalents at the year begin:	49 259	42 470	42 139	85.5%	58 803	119.4%	74 474	175.4%	84 613	199.2%	42 139	99.2%	109 841	168.6%	(23.0%)
Cash/cash equivalents at the year end:	42 441	20 066	58 803	138.6%	74 474	175.5%	84 613	421.7%	42 323	210.9%	42 323	210.9%	111 721	423.4%	(62.1%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 777	84.3%	95	4.5%	62	3.0%	173	8.2%	2 107	26.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(552)	(12.9%)	475	11.1%	460	10.7%	3 895	91.1%	4 278	54.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	216	38.5%	43	7.6%	39	6.9%	265	47.1%	563	7.1%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	345	36.3%	-	-	-	-	605	63.7%	950	12.0%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	1 786	22.6%	613	7.8%	561	7.1%	4 938	62.5%	7 897	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	190	8.5%	105	4.7%	97	4.3%	1 839	82.4%	2 231	28.2%	-	-	-	-
Commercial	709	52.2%	89	6.5%	83	6.1%	477	35.1%	1 357	17.2%	-	-	-	-
Households	759	22.1%	333	9.7%	305	8.9%	2 041	59.4%	3 438	43.5%	-	-	-	-
Other	128	14.7%	86	9.9%	75	8.7%	582	66.8%	871	11.0%	-	-	-	-
Total By Customer Group	1 786	22.6%	613	7.8%	561	7.1%	4 938	62.5%	7 897	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	923	81.3%	36	3.1%	20	1.7%	157	13.9%	1 135	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	923	81.3%	36	3.1%	20	1.7%	157	13.9%	1 135	100.0%

Contact Details

Municipal Manager	Mr P.P. Sibiya	035 450 2082
Financial Manager	Mr K.N Mthethwa	035 450 2082

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NKANDLA (KZN286)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	119 157	123 805	108 541	91.1%	24 690	20.7%	27 762	22.4%	7 438	6.0%	168 431	136.0%	5 137	87.7%	44.8%
Property rates	11 878	17 930	26 937	226.8%	(12 218)	(102.9%)	1 186	6.6%	3 585	20.0%	19 490	108.7%	338	98.5%	959.4%
Property rates - penalties and collection charges	436	436	-	-	-	-	224	51.5%	310	71.1%	534	122.6%	2 320	830.0%	(86.6%)
Service charges - electricity revenue	-	15 425	1 936	-	1 469	-	-	-	-	-	3 405	22.1%	-	23.4%	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	596	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	551	-	195	35.4%	203	36.9%	2 909	-	2 740	-	6 047	-	1 741	102.6%	57.4%
Rental of facilities and equipment	450	713	87	19.4%	109	24.2%	142	19.9%	258	36.2%	596	83.7%	186	100.3%	38.7%
Interest earned - external investments	950	800	190	20.0%	91	9.6%	135	16.8%	87	10.9%	503	62.8%	226	134.2%	(61.6%)
Interest earned - outstanding debtors	1 880	1 880	-	-	-	-	-	-	-	-	-	-	187	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	7	-	-	-	-	-	7	-	-	-	-
Licences and permits	20	56	-	-	3	14.4%	28	49.9%	10	17.8%	41	72.8%	10	-	(.7%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	83 881	83 881	66 511	79.3%	28 713	34.2%	19 792	23.6%	-	-	115 016	137.1%	(2)	82.6%	(100.0%)
Other own revenue	18 212	1 688	12 684	69.6%	6 269	34.4%	3 346	198.2%	448	26.6%	22 748	1 347.4%	131	173.3%	241.9%
Gains on disposal of PPE	900	400	-	-	44	4.8%	-	-	-	-	44	10.9%	-	-	-
Operating Expenditure	117 422	122 699	41 149	35.0%	37 373	31.8%	30 848	25.1%	18 709	15.2%	128 080	104.4%	36 904	125.3%	(49.3%)
Employee related costs	39 445	39 571	8 892	22.5%	10 539	26.7%	8 888	22.5%	8 658	21.9%	36 978	93.4%	8 528	67.2%	1.5%
Remuneration of councillors	8 526	8 126	1 915	22.5%	1 995	23.4%	2 153	26.5%	2 053	25.3%	8 115	99.9%	1 977	-	3.8%
Debt impairment	560	795	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	2 755	5 870	-	-	-	-	-	-	-	-	-	-	-	-	-
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	11 000	12 000	3 417	31.1%	2 798	25.4%	2 748	22.9%	2 629	21.9%	11 592	96.6%	1 689	-	55.7%
Other Materials	12 404	5 130	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	9 825	18 447	4 774	48.6%	-	-	3 481	18.9%	1 584	8.6%	9 839	53.3%	2 100	-	(24.6%)
Transfers and grants	885	885	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	32 022	31 875	22 152	69.2%	22 041	68.8%	13 578	42.6%	3 785	11.9%	61 556	193.1%	22 611	133.8%	(83.3%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	1 735	1 106	67 392		(12 683)		(3 087)		(11 270)		40 351		(31 767)		
Transfers recognised - capital	-	39 795	5 000	-	23 652	-	-	-	-	-	28 652	72.0%	-	40.8%	-
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	507	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	2 242	40 901	72 392		10 968		(3 087)		(11 270)		69 003		(31 767)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	2 242	40 901	72 392		10 968		(3 087)		(11 270)		69 003		(31 767)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	2 242	40 901	72 392		10 968		(3 087)		(11 270)		69 003		(31 767)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	2 242	40 901	72 392		10 968		(3 087)		(11 270)		69 003		(31 767)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	43 302	42 602	14 043	32.4%	11 125	25.7%	12 060	28.3%	1 518	3.6%	38 746	90.9%	20 185	109.7%	(92.5%)
National Government	39 795	39 795	14 043	35.3%	11 093	27.9%	11 326	28.5%	1 518	3.8%	37 981	95.4%	20 185	107.7%	(92.5%)
Provincial Government	-	-	-	-	-	-	0	-	-	-	0	-	-	-	-
District Municipality	-	-	-	-	-	-	734	-	-	-	734	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 795	39 795	14 043	35.3%	11 093	27.9%	12 060	30.3%	1 518	3.8%	38 715	97.3%	20 185	107.8%	(92.5%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	2 807	-	-	32	-	-	-	-	-	32	1.1%	-	-	-
Public contributions and donations	3 507	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	43 302	42 602	14 043	32.4%	11 125	25.7%	12 060	28.3%	1 518	3.6%	38 746	90.9%	20 185	109.7%	(92.5%)
Governance and Administration	3 507	307	-	-	32	.9%	-	-	-	-	32	10.4%	-	-	-
Executive & Council	0	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	507	307	-	-	32	6.3%	-	-	-	-	32	10.4%	-	-	-
Corporate Services	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	39 795	42 295	14 043	35.3%	11 093	27.9%	12 060	28.5%	1 518	3.6%	38 714	91.5%	20 185	108.9%	(92.5%)
Planning and Development	39 795	39 795	14 043	35.3%	11 093	27.9%	12 060	30.3%	1 518	3.8%	38 714	97.3%	20 185	108.9%	(92.5%)
Road Transport	-	2 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	154 968	152 201	70 147	45.3%	58 345	37.6%	34 791	22.9%	6 749	4.4%	170 033	111.7%	2 776	97.0%	143.2%
Property rates, penalties and collection charges	11 880	13 342	350	2.9%	10 440	87.9%	3 485	26.1%	1 310	9.8%	15 585	116.8%	198	111.3%	562.2%
Service charges	16 623	11 849	1 551	9.3%	2 797	16.8%	2 995	25.3%	2 949	24.9%	10 292	86.9%	1 837	67.4%	60.5%
Other revenue	1 454	1 454	7 128	490.2%	6 362	437.5%	3 933	270.4%	2 401	165.1%	19 823	1 363.1%	263	64.0%	811.4%
Government - operating	83 881	83 881	35 349	42.1%	28 096	33.5%	20 436	24.4%	-	-	83 881	100.0%	6	104.2%	(100.0%)
Government - capital	39 795	39 795	25 500	64.1%	10 500	26.4%	3 795	9.5%	-	-	39 795	100.0%	-	100.0%	-
Interest	1 335	1 880	268	20.1%	151	11.3%	148	7.9%	89	4.8%	656	34.9%	471	159.8%	(81.0%)
Dividends	-	-	1	-	-	-	-	-	-	-	1	-	-	-	-
Payments	(114 622)	(122 699)	(49 612)	43.3%	(43 380)	37.8%	(26 764)	21.8%	(15 861)	12.9%	(135 617)	110.5%	(30 402)	107.2%	(47.8%)
Suppliers and employees	(114 622)	(121 814)	(49 145)	42.9%	(43 069)	37.6%	(26 764)	22.0%	(15 861)	13.0%	(134 839)	110.7%	(30 402)	188.0%	(47.8%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	-	(885)	(467)	-	(311)	-	-	-	-	-	(778)	87.9%	-	-	-
Net Cash from/(used) Operating Activities	40 346	29 502	20 535	50.9%	14 966	37.1%	8 027	27.2%	(9 112)	(30.9%)	34 415	116.7%	(27 627)	76.7%	(67.0%)
Cash Flow from Investing Activities															
Receipts	2 500	1 183	-	-	381	15.2%	-	-	-	-	381	32.2%	-	-	-
Proceeds on disposal of PPE	2 500	1 183	-	-	381	15.2%	-	-	-	-	381	32.2%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(259)	.6%	(36 722)	86.2%	(20 185)	106.8%	(98.7%)
Capital assets	(43 312)	(42 602)	(14 043)	32.4%	(11 093)	25.6%	(11 326)	26.6%	(259)	.6%	(36 722)	86.2%	(20 185)	106.8%	(98.7%)
Net Cash from/(used) Investing Activities	(40 812)	(41 419)	(14 043)	34.4%	(10 712)	26.2%	(11 326)	27.3%	(259)	.6%	(36 341)	87.7%	(20 185)	106.8%	(98.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(466)	(11 917)	6 492	(1 393.0%)	4 253	(912.7%)	(3 299)	27.7%	(9 371)	78.6%	(1 925)	16.2%	(47 812)	(349.4%)	(80.4%)
Cash/cash equivalents at the year begin:	9 051	4 482	4 482	49.5%	10 974	121.2%	15 227	339.7%	11 928	266.1%	4 482	100.0%	42 756	288.2%	(72.1%)
Cash/cash equivalents at the year end:	8 585	(7 435)	10 974	127.8%	15 227	177.4%	11 928	(160.4%)	2 556	(34.4%)	2 556	(34.4%)	(5 056)	(70.4%)	(150.6%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	1 432	11.7%	535	4.4%	984	8.0%	9 314	75.9%	12 265	52.7%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	78	3.4%	309	13.5%	308	13.5%	1 586	69.5%	2 281	9.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	70	1.8%	77	2.0%	70	1.8%	3 672	94.4%	3 890	16.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	144	13.3%	47	4.3%	46	4.2%	846	78.1%	1 083	4.7%	-	-	-	-
Interest on Arrear Debtor Accounts	103	4.1%	104	4.2%	104	4.1%	2 192	87.6%	2 503	10.8%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	40	3.2%	30	2.4%	49	3.9%	1 135	90.6%	1 253	5.4%	-	-	-	-
Total By Income Source	1 866	8.0%	1 102	4.7%	1 562	6.7%	18 745	80.5%	23 274	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	770	12.8%	159	2.6%	172	2.9%	4 908	81.7%	6 009	25.8%	-	-	-	-
Commercial	139	1.9%	139	1.9%	459	6.2%	6 703	90.1%	7 440	32.0%	-	-	-	-
Households	944	9.9%	790	8.3%	917	9.7%	6 847	72.1%	9 498	40.8%	-	-	-	-
Other	14	4.2%	14	4.2%	14	4.2%	287	87.5%	327	1.4%	-	-	-	-
Total By Customer Group	1 866	8.0%	1 102	4.7%	1 562	6.7%	18 745	80.5%	23 274	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	553	18.8%	534	18.1%	-	-	1 864	63.2%	2 951	43.6%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	55	4.1%	481	36.5%	-	-	783	59.4%	1 319	19.5%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	375	100.0%	375	5.5%
Other	202	9.6%	106	5.0%	118	5.6%	1 690	79.9%	2 117	31.3%
Total	810	12.0%	1 121	16.6%	118	1.7%	4 712	69.7%	6 761	100.0%

Contact Details

Municipal Manager	Mr S Ntombela	035 833 2009
Financial Manager	Mr NM Mnyandu	035 833 2063

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KING CETSHWAYO (DC28)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	639 065	698 005	219 481	34.3%	199 875	31.3%	150 027	21.5%	63 067	9.0%	632 451	90.6%	66 629	92.8%	(5.3%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	46 595	39 681	9 894	21.2%	10 363	22.2%	9 863	24.9%	9 086	22.9%	39 206	98.8%	9 385	91.0%	(3.2%)
Service charges - sanitation revenue	6 178	6 178	1 866	30.2%	1 686	27.3%	1 468	23.8%	1 685	27.3%	6 706	108.5%	1 571	107.0%	7.3%
Service charges - refuse revenue	22 671	19 964	4 634	20.4%	5 822	25.7%	4 353	21.8%	4 262	21.3%	19 071	95.5%	4 134	117.7%	3.1%
Service charges - other	389	389	59	15.3%	42	10.8%	39	10.0%	34	8.7%	174	44.8%	66	92.8%	(48.6%)
Rental of facilities and equipment	50	50	11	22.5%	11	22.5%	12	23.2%	13	25.3%	47	93.3%	11	-	13.4%
Interest earned - external investments	37 197	37 197	10 610	28.5%	10 894	29.3%	11 721	31.5%	12 407	33.4%	45 632	122.7%	10 379	119.3%	19.5%
Interest earned - outstanding debtors	293	293	439	150.2%	528	180.5%	541	184.8%	546	186.7%	2 054	702.2%	1 742	637.8%	(68.6%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	472 693	472 693	182 992	38.7%	141 406	29.9%	121 664	25.7%	15 855	3.4%	461 917	97.7%	17 838	98.6%	(11.1%)
Other own revenue	53 000	121 561	8 975	16.9%	29 123	55.0%	367	.3%	19 179	15.8%	57 644	47.4%	21 502	59.1%	(10.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	669 484	750 955	139 379	20.8%	182 042	27.2%	154 630	20.6%	205 556	27.4%	681 608	90.8%	178 465	96.2%	15.2%
Employee related costs	190 458	182 254	37 910	19.9%	45 044	23.7%	38 516	21.1%	40 232	22.1%	161 701	88.7%	37 561	93.1%	7.1%
Remuneration of councillors	11 411	11 411	2 363	20.7%	2 233	19.6%	2 747	24.1%	2 643	23.2%	9 986	87.5%	2 560	88.5%	3.2%
Debt impairment	3 834	12 522	980	25.6%	958	25.0%	937	7.5%	9 646	77.0%	12 522	100.0%	909	100.0%	961.0%
Depreciation and asset impairment	64 000	76 061	16 000	25.0%	13 630	21.3%	17 041	22.4%	29 390	38.6%	76 061	100.0%	14 735	100.0%	99.5%
Finance charges	17 447	22 114	5 529	31.7%	7 915	45.4%	4 437	20.1%	4 234	19.1%	22 114	100.0%	4 381	124.8%	(3.3%)
Bulk purchases	48 010	50 939	11 216	23.4%	13 950	29.1%	14 070	27.6%	11 083	21.8%	50 319	98.8%	12 876	104.2%	(13.9%)
Other Materials	491	418	105	21.5%	75	15.3%	96	23.1%	130	31.0%	407	97.3%	72	57.7%	79.3%
Contracted services	103 238	111 295	14 319	13.9%	39 433	38.2%	28 451	25.6%	31 224	28.1%	113 427	101.9%	17 154	90.1%	82.0%
Transfers and grants	5 000	9 779	5 000	100.0%	-	-	-	-	-	-	5 000	51.1%	-	100.0%	-
Other expenditure	225 595	274 162	45 958	20.4%	58 805	26.1%	48 334	17.6%	76 974	28.1%	230 071	83.9%	88 217	96.8%	(12.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(30 419)	(52 950)	80 102		17 833		(4 603)		(142 489)		(49 156)		(111 836)		
Transfers recognised - capital	433 012	433 012	151 829	35.1%	122 856	28.4%	77 707	17.9%	39 181	9.0%	391 573	90.4%	48 114	84.8%	(18.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	408 593	386 062	231 931		140 689		73 105		(103 308)		342 417		(63 722)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	408 593	386 062	231 931		140 689		73 105		(103 308)		342 417		(63 722)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	408 593	386 062	231 931		140 689		73 105		(103 308)		342 417		(63 722)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	408 593	386 062	231 931		140 689		73 105		(103 308)		342 417		(63 722)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	96 426	20.8%	328 930	70.8%	117 615	66.6%	(18.0%)
National Government	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	87 143	21.4%	304 711	75.0%	107 347	66.4%	(18.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	428 712	406 281	60 028	14.0%	78 561	18.3%	78 979	19.4%	87 143	21.4%	304 711	75.0%	107 347	66.4%	(18.8%)
Borrowing	-	969	29	-	-	-	-	-	-	-	29	3.0%	688	55.9%	(100.0%)
Internally generated funds	31 481	57 207	2 685	8.5%	4 786	15.2%	7 437	13.0%	9 282	16.2%	24 190	42.3%	9 513	74.9%	(2.4%)
Public contributions and donations	6 000	-	-	-	-	-	-	-	-	-	-	-	68	20.0%	(100.0%)
Capital Expenditure Standard Classification	466 192	464 457	62 742	13.5%	83 347	17.9%	86 415	18.6%	96 426	20.8%	328 930	70.8%	117 615	66.6%	(18.0%)
Governance and Administration	10 900	13 370	806	7.4%	402	3.7%	1 043	7.8%	2 219	16.6%	4 470	33.4%	1 247	25.2%	77.9%
Executive & Council	3 200	3 943	710	22.2%	(678)	(21.2%)	254	6.5%	1 118	28.4%	1 405	35.6%	454	50.1%	146.1%
Budget & Treasury Office	6 350	5 895	-	-	70	1.1%	159	2.7%	1 009	17.1%	1 237	21.0%	178	9.6%	465.7%
Corporate Services	1 350	3 532	96	7.1%	1 011	74.9%	630	17.8%	92	2.6%	1 829	51.8%	614	25.3%	(85.0%)
Community and Public Safety	680	10 817	741	109.0%	84	12.4%	1 474	13.6%	2 194	20.3%	4 493	41.5%	827	8.0%	165.4%
Community & Social Services	380	8 702	741	195.1%	70	18.3%	1 401	16.1%	1 984	22.8%	4 196	48.2%	512	6.0%	287.5%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	1 778	-	-	-	-	-	-	-	-	-	-	114	10.1%	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	300	337	-	-	15	4.9%	73	21.6%	210	62.4%	298	88.3%	200	50.1%	5.1%
Economic and Environmental Services	100	227	8	8.2%	17	17.2%	4	1.8%	69	30.3%	98	43.2%	46	98.7%	50.4%
Planning and Development	100	227	8	8.2%	17	17.2%	4	1.8%	69	30.3%	98	43.2%	46	98.7%	50.4%
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	454 512	440 043	61 186	13.5%	82 843	18.2%	83 895	19.1%	91 944	20.9%	319 868	72.7%	115 496	68.8%	(20.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	451 212	434 872	61 157	13.6%	82 400	18.3%	81 876	18.8%	91 935	21.1%	317 369	73.0%	114 451	69.3%	(19.7%)
Waste Water Management	50	4 994	29	57.3%	442	883.6%	1 859	37.2%	-	-	2 329	46.6%	729	43.0%	(100.0%)
Waste Management	3 251	176	-	-	1	-	160	90.7%	9	5.0%	170	96.5%	316	30.9%	(97.2%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	1 023 158	1 042 010	715 527	69.9%	668 681	65.4%	509 499	48.9%	441 148	42.3%	2 334 854	224.1%	371 953	282.5%	18.6%
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	68 250	58 580	11 737	17.2%	15 865	23.2%	18 563	31.7%	19 692	33.6%	65 857	112.4%	14 508	105.6%	35.7%
Other revenue	11 714	40 859	342 949	2 927.6%	466 053	3 978.5%	255 974	626.5%	413 197	1 011.3%	1 478 174	3 617.7%	346 106	7 350.1%	19.4%
Government - operating	472 693	471 852	181 836	38.5%	-	-	108 351	23.0%	-	-	290 187	61.5%	1 162	90.9%	(100.0%)
Government - capital	433 012	427 012	172 590	39.9%	180 890	41.8%	116 128	27.2%	-	-	469 608	110.0%	-	101.2%	-
Interest	37 489	43 707	6 414	17.1%	5 873	15.7%	10 483	24.0%	8 259	18.9%	31 029	71.0%	10 177	96.2%	(18.9%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(601 650)	(662 372)	(443 078)	73.6%	(481 767)	80.1%	(363 937)	54.9%	(551 761)	83.3%	(1 840 543)	277.9%	(507 700)	326.5%	8.7%
Suppliers and employees	(579 203)	(635 146)	(438 078)	75.6%	(472 604)	81.6%	(363 937)	57.3%	(543 477)	85.6%	(1 818 095)	286.2%	(494 786)	334.7%	9.8%
Finance charges	(17 447)	(17 447)	-	-	(9 164)	52.5%	-	-	(8 283)	47.5%	(17 447)	100.0%	(12 913)	108.0%	(35.9%)
Transfers and grants	(5 000)	(9 779)	(5 000)	100.0%	-	-	-	-	-	-	(5 000)	51.1%	-	123.9%	-
Net Cash from/(used) Operating Activities	421 508	379 638	272 449	64.6%	186 913	44.3%	145 562	38.3%	(110 613)	(29.1%)	494 312	130.2%	(135 746)	211.0%	(18.5%)
Cash Flow from Investing Activities															
Receipts	14 340	14 340	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	6 000	6 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	47	47	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	8 293	8 293	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(82 706)	17.8%	(395 013)	85.0%	(123 854)	95.0%	(33.2%)
Capital assets	(466 192)	(464 457)	(126 127)	27.1%	(89 031)	19.1%	(97 149)	20.9%	(82 706)	17.8%	(395 013)	85.0%	(123 854)	95.0%	(33.2%)
Net Cash from/(used) Investing Activities	(451 852)	(450 117)	(126 127)	27.9%	(89 031)	19.7%	(97 149)	21.6%	(82 706)	18.4%	(395 013)	87.8%	(123 854)	96.0%	(33.2%)
Cash Flow from Financing Activities															
Receipts	952	952	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	952	952	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 418)	18.6%	(4 667)	35.9%	(4 124)	43.3%	(41.4%)
Repayment of borrowing	(12 989)	(12 989)	-	-	(2 249)	17.3%	-	-	(2 418)	18.6%	(4 667)	35.9%	(4 124)	43.3%	(41.4%)
Net Cash from/(used) Financing Activities	(12 037)	(12 037)	-	-	(2 249)	18.7%	-	-	(2 418)	20.1%	(4 667)	38.8%	(4 124)	47.6%	(41.4%)
Net Increase/(Decrease) in cash held	(42 382)	(82 516)	146 322	(345.2%)	95 634	(225.6%)	48 413	(58.7%)	(195 738)	237.2%	94 631	(114.7%)	(263 725)	(418.8%)	(25.8%)
Cash/cash equivalents at the year begin:	345 808	422 557	82 533	23.9%	228 855	66.2%	324 489	76.8%	372 902	88.2%	82 533	19.5%	721 268	17.9%	(48.3%)
Cash/cash equivalents at the year end:	303 426	340 041	228 855	75.4%	324 489	106.9%	372 902	109.7%	177 164	52.1%	177 164	52.1%	457 543	132.3%	(61.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 083	8.8%	2 318	5.0%	1 611	3.5%	38 516	82.8%	46 528	81.0%	12 649	27.2%	36 147	77.0%
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	618	7.5%	314	3.8%	230	2.8%	7 032	85.8%	8 195	14.3%	-	-	5 144	62.0%
Receivables from Exchange Transactions - Waste Management	1 785	66.1%	203	7.5%	215	8.0%	497	18.4%	2 699	4.7%	-	-	332	12.0%
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	6 487	11.3%	2 835	4.9%	2 056	3.6%	46 045	80.2%	57 422	100.0%	12 649	22.0%	41 623	72.0%
Debtors Age Analysis By Customer Group														
Organs of State	2 037	34.1%	756	12.7%	465	7.8%	2 718	45.5%	5 976	10.4%	-	-	-	-
Commercial	2 616	40.9%	497	7.8%	316	4.9%	2 971	46.4%	6 401	11.1%	-	-	305	4.0%
Households	1 833	4.1%	1 581	3.5%	1 275	2.8%	40 356	89.6%	45 045	78.4%	12 649	28.1%	41 318	91.0%
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	6 487	11.3%	2 835	4.9%	2 056	3.6%	46 045	80.2%	57 422	100.0%	12 649	22.0%	41 623	72.0%

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 194	90.6%	472	6.9%	119	1.7%	51	.7%	6 836	11.3%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	16 391	30.5%	7 482	13.9%	(1)	-	29 952	55.6%	53 824	88.7%
Total	22 585	37.2%	7 954	13.1%	118	.2%	30 003	49.5%	60 660	100.0%

Contact Details

Municipal Manager	Mr Mandla Hendricks Nkosi	035 799 2501
Financial Manager	Mrs Cheryl Reddy	035 799 2508

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MANDENI (KZN291)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	203 590	207 690	76 141	37.4%	61 794	30.4%	54 848	26.4%	23 869	11.5%	216 653	104.3%	45 387	119.1%	(47.4%)
Property rates	28 937	28 937	7 348	25.4%	8 456	29.2%	8 703	30.1%	(120)	(.4%)	24 387	84.3%	5 322	102.4%	(102.3%)
Property rates - penalties and collection charges	-	-	1 854	-	885	-	1 528	-	(7)	-	4 259	-	2 600	-	(100.3%)
Service charges - electricity revenue	12 236	17 186	3 204	26.2%	3 214	26.3%	3 928	22.9%	805	4.7%	11 151	64.9%	3 159	89.8%	(74.5%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	7 920	7 920	1 831	23.1%	1 878	23.7%	1 875	23.7%	815	10.3%	6 399	80.8%	1 708	91.3%	(52.3%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	305	305	60	19.6%	76	25.0%	52	17.1%	57	18.8%	246	80.6%	67	127.6%	(14.8%)
Interest earned - external investments	3 570	3 570	765	21.4%	614	17.2%	712	19.9%	607	17.0%	2 698	75.6%	831	124.8%	(27.0%)
Interest earned - outstanding debtors	-	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	7 500	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	2 105	1 105	11	.5%	10	.5%	3	.2%	21	1.9%	45	4.0%	10	6.3%	113.7%
Licences and permits	1 255	1 255	259	20.6%	259	20.7%	347	27.7%	367	29.3%	1 233	98.3%	271	142.6%	35.4%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	139 308	139 308	59 714	42.9%	45 427	32.6%	35 932	25.8%	17 868	12.8%	158 941	114.1%	29 285	116.6%	(39.0%)
Other own revenue	455	605	1 096	240.7%	975	214.2%	1 767	291.9%	3 456	570.9%	7 294	1 205.0%	2 133	3 050.2%	62.1%
Gains on disposal of PPE	-	-	-	-	-	-	1	-	-	-	1	-	-	-	-
Operating Expenditure	203 740	207 240	45 172	22.2%	60 044	29.5%	55 244	26.7%	58 904	28.4%	219 364	105.9%	47 611	106.2%	23.7%
Employee related costs	67 960	67 960	16 315	24.0%	19 814	29.2%	17 277	25.4%	16 276	23.9%	69 681	102.5%	15 013	104.6%	8.4%
Remuneration of councillors	12 580	12 580	2 544	20.2%	2 630	20.9%	2 984	23.7%	2 833	22.5%	10 990	87.4%	2 532	90.0%	11.9%
Debt impairment	3 629	3 629	-	-	1 869	51.5%	-	-	-	-	1 869	51.5%	-	-	-
Depreciation and asset impairment	21 000	21 000	3 662	17.4%	5 541	26.4%	5 437	25.9%	3 864	18.4%	18 504	88.1%	5 487	114.9%	(29.6%)
Finance charges	1 810	810	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	9 596	14 096	3 162	33.0%	1 099	11.5%	2 802	19.9%	3 315	23.5%	10 379	73.6%	2 063	74.4%	60.7%
Other Materials	14 924	14 804	2 183	14.6%	169	1.1%	3 450	23.3%	2 764	18.7%	8 566	57.9%	3 915	80.0%	(29.4%)
Contracted services	16 352	18 102	3 317	20.3%	4 975	30.4%	4 568	25.2%	5 466	30.2%	18 326	101.2%	7 658	136.6%	(28.6%)
Transfers and grants	11 150	11 150	3 752	33.6%	5 016	45.0%	6 082	54.5%	9 069	81.3%	23 919	214.5%	(2 608)	(13.3%)	(447.8%)
Other expenditure	44 740	43 110	10 238	22.9%	18 931	42.3%	12 644	29.3%	15 317	35.5%	57 130	132.5%	13 551	183.2%	13.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(150)	450	30 969		1 751		(397)		(35 035)		(2 711)		(2 225)		
Transfers recognised - capital	51 182	25 757	3 296	6.4%	6 647	13.0%	3 980	15.5%	6 641	25.8%	20 563	79.8%	21 435	66.3%	(69.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	51 032	26 207	34 265		8 398		3 583		(28 394)		17 852		19 210		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	51 032	26 207	34 265		8 398		3 583		(28 394)		17 852		19 210		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	51 032	26 207	34 265		8 398		3 583		(28 394)		17 852		19 210		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	51 032	26 207	34 265		8 398		3 583		(28 394)		17 852		19 210		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	50 732	37 682	11 132	21.9%	17 943	35.4%	15 257	40.5%	28 419	75.4%	72 752	193.1%	30 926	104.0%	(8.1%)
National Government	33 757	25 757	8 241	24.4%	7 647	22.7%	10 863	42.2%	24 670	95.8%	51 421	199.6%	19 436	114.6%	26.9%
Provincial Government	-	-	465	-	1 382	-	-	-	840	-	2 687	-	3 724	-	(77.4%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	33 757	25 757	8 706	25.8%	9 029	26.7%	10 863	42.2%	25 511	99.0%	54 108	210.1%	23 160	145.2%	10.2%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	16 975	11 925	2 427	14.3%	8 914	52.5%	4 394	36.8%	2 908	24.4%	18 644	156.3%	7 766	56.9%	(62.6%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	50 732	37 682	11 132	21.9%	17 943	35.4%	15 257	40.5%	28 419	75.4%	72 752	193.1%	30 926	104.0%	(8.1%)
Governance and Administration	2 160	1 560	762	35.3%	1 208	55.9%	473	30.3%	431	27.6%	2 874	184.2%	2 336	290.0%	(81.6%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	216	493.1%	(100.0%)
Budget & Treasury Office	-	-	762	-	600	-	28	-	431	-	1 821	-	2 078	2 290.5%	(79.3%)
Corporate Services	2 160	1 560	-	-	608	28.1%	444	28.5%	-	-	1 052	67.5%	41	20.7%	(100.0%)
Community and Public Safety	2 450	2 400	274	11.2%	373	15.2%	3	.1%	410	17.1%	1 059	44.1%	203	74.1%	101.3%
Community & Social Services	2 150	1 650	96	4.4%	315	14.6%	3	.2%	410	24.8%	822	49.8%	201	43.8%	103.8%
Sport And Recreation	300	750	178	59.4%	54	18.1%	-	-	-	-	232	31.0%	3	2.7%	(100.0%)
Public Safety	-	-	-	-	5	-	-	-	-	-	5	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 622	32 222	8 289	18.6%	12 563	28.2%	11 870	36.8%	17 926	55.6%	50 648	157.2%	25 556	93.8%	(29.9%)
Planning and Development	8 665	4 265	1 926	22.2%	10 844	125.1%	6 161	144.5%	7 066	165.7%	25 997	609.5%	5 969	97.8%	18.4%
Road Transport	35 757	27 757	6 363	17.8%	1 720	4.8%	5 709	20.6%	10 859	39.1%	24 651	88.8%	19 587	92.1%	(44.6%)
Environmental Protection	200	200	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	1 500	1 500	1 808	120.5%	3 799	253.3%	2 912	194.1%	9 653	643.5%	18 171	1 211.4%	2 830	222.3%	241.1%
Electricity	1 500	1 500	1 808	120.5%	3 799	253.3%	2 912	194.1%	9 653	643.5%	18 171	1 211.4%	2 830	222.3%	241.1%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	211 733	214 087	74 993	35.4%	65 289	30.8%	69 271	32.4%	26 376	12.3%	235 930	110.2%	40 326	39.7%	(34.6%)
Property rates, penalties and collection charges	19 180	19 180	2 063	10.8%	3 562	18.6%	3 154	16.4%	8 775	45.7%	17 554	91.5%	13 293	158.8%	(34.0%)
Service charges	13 356	18 310	4 265	31.9%	3 918	29.3%	4 899	26.8%	3 562	19.5%	16 644	90.9%	4 210	97.3%	(15.4%)
Other revenue	2 184	7 587	2 126	97.3%	1 626	74.4%	4 045	53.3%	2 305	30.4%	10 102	133.1%	20 030	413.9%	(88.5%)
Government - operating	139 308	139 308	66 023	47.4%	55 978	40.2%	57 004	40.9%	4 906	3.5%	183 911	132.0%	2 541	29.7%	93.0%
Government - capital	33 757	25 757	-	-	-	-	-	-	6 641	25.8%	6 641	25.8%	-	-	(100.0%)
Interest	3 948	3 945	517	13.1%	206	5.2%	169	4.3%	188	4.8%	1 079	27.4%	251	48.5%	(25.1%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(179 112)	(182 611)	(40 614)	22.7%	(54 553)	30.5%	(48 267)	26.4%	(55 053)	30.1%	(198 487)	108.7%	(43 983)	114.3%	25.2%
Suppliers and employees	(167 964)	(170 651)	(40 614)	24.2%	(54 553)	32.5%	(48 267)	28.3%	(45 984)	26.9%	(189 418)	111.0%	(43 983)	129.0%	4.6%
Finance charges	-	(810)	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(11 148)	(11 150)	-	-	-	-	-	-	(9 069)	81.3%	(9 069)	81.3%	-	-	(100.0%)
Net Cash from/(used) Operating Activities	32 621	31 476	34 379	105.4%	10 736	32.9%	21 004	66.7%	(28 677)	(91.1%)	37 443	119.0%	(3 656)	16.1%	684.3%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(51 180)	(37 682)	-	-	-	-	-	-	(2 879)	7.6%	(2 879)	7.6%	-	-	(100.0%)
Capital assets	(51 180)	(37 682)	-	-	-	-	-	-	(2 879)	7.6%	(2 879)	7.6%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(51 180)	(37 682)	-	-	-	-	-	-	(2 879)	7.6%	(2 879)	7.6%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	(1 585)	32	-	23	-	15	(1.0%)	2	(.1%)	73	(4.6%)	20	-	(90.1%)
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	(1 585)	32	-	23	-	15	(1.0%)	2	(.1%)	73	(4.6%)	20	-	(90.1%)
Payments	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(1 212)	(1 210)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(1 212)	(2 795)	32	(2.6%)	23	(1.9%)	15	(.6%)	2	(.1%)	73	(2.6%)	20	(39.7%)	(90.1%)
Net Increase/(Decrease) in cash held	(19 771)	(9 001)	34 411	(174.0%)	10 760	(54.4%)	21 020	(233.5%)	(31 554)	350.6%	34 637	(384.8%)	(3 636)	18.3%	767.8%
Cash/cash equivalents at the year begin:	70 701	27 749	29 057	41.1%	63 468	89.8%	74 228	267.5%	95 248	343.2%	29 057	104.7%	119 904	100.0%	(20.6%)
Cash/cash equivalents at the year end:	50 930	18 748	63 468	124.6%	74 228	145.7%	95 248	508.0%	63 694	339.7%	63 694	339.7%	116 268	23.0%	(45.2%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	(97)	(2.4%)	249	6.1%	389	9.5%	3 549	86.8%	4 090	2.8%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(276)	(.3%)	4 603	5.7%	(5 167)	(6.4%)	80 994	101.0%	80 154	54.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	687	2.2%	1 075	3.4%	401	1.3%	29 709	93.2%	31 873	21.8%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	(20)	(.1%)	(161)	(.5%)	(27)	(.1%)	29 962	100.7%	29 755	20.4%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	(10)	(7.0%)	-	-	150	107.0%	140	.1%	-	-	-	-
Total By Income Source	294	.2%	5 757	3.9%	(4 403)	(3.0%)	144 364	98.9%	146 012	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	92	3.9%	163	6.9%	7	.3%	2 106	88.9%	2 368	1.6%	-	-	-	-
Commercial	26	-	3 380	5.9%	(4 868)	(8.5%)	58 934	102.5%	57 472	39.4%	-	-	-	-
Households	176	.2%	2 224	2.6%	458	.5%	83 174	96.7%	86 032	58.9%	-	-	-	-
Other	-	-	(10)	(7.0%)	-	-	150	107.0%	140	.1%	-	-	-	-
Total By Customer Group	294	.2%	5 757	3.9%	(4 403)	(3.0%)	144 364	98.9%	146 012	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	6 718	100.0%	-	-	-	-	-	-	6 718	84.2%
Auditor-General	48	100.0%	-	-	-	-	-	-	48	.6%
Other	513	42.3%	699	57.7%	-	-	-	-	1 211	15.2%
Total	7 278	91.2%	699	8.8%	-	-	-	-	7 977	100.0%

Contact Details

Municipal Manager	Mr L H Mapholoba	032 456 8219
Financial Manager	Mr Ronald Ntokozo	032 456 8207

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: KWADUKUZA (KZN292)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	1 362 421	1 362 034	343 698	25.2%	362 792	26.6%	337 278	24.8%	336 395	24.7%	1 380 164	101.3%	289 400	96.3%	16.2%
Property rates	346 237	353 328	71 722	20.7%	95 159	27.5%	95 598	27.1%	98 634	27.9%	361 113	102.2%	84 102	103.5%	17.3%
Property rates - penalties and collection charges	12 106	12 106	5 713	47.2%	1 104	9.1%	2 210	18.3%	1 510	12.5%	10 537	87.0%	2 144	146.4%	(29.6%)
Service charges - electricity revenue	680 624	679 994	175 810	25.8%	174 033	25.6%	175 483	25.8%	183 544	27.0%	708 870	104.2%	174 150	99.8%	5.4%
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	68 077	68 077	15 305	22.5%	15 236	22.4%	15 599	22.9%	16 008	23.5%	62 149	91.3%	14 325	98.0%	11.7%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 133	1 133	266	23.5%	251	22.2%	257	22.7%	129	11.4%	903	79.7%	258	94.7%	(49.9%)
Interest earned - external investments	32 501	27 982	8 582	26.4%	3 664	11.3%	8 615	30.8%	10 010	35.8%	30 871	110.3%	9 255	124.6%	8.2%
Interest earned - outstanding debtors	5 676	5 676	1 632	28.8%	1 571	27.7%	1 391	24.5%	979	17.3%	5 573	98.2%	1 340	103.0%	(26.9%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	33 949	21 519	3 918	11.5%	4 385	12.9%	2 422	11.3%	387	1.8%	11 113	51.6%	846	11.0%	(54.2%)
Licences and permits	193	193	49	25.4%	4	2.3%	12	6.1%	28	14.4%	93	48.2%	97	126.0%	(71.1%)
Agency services	10 294	10 294	2 077	20.2%	2 087	20.3%	2 141	20.8%	2 337	22.7%	8 642	84.0%	2 206	86.0%	5.9%
Transfers recognised - operational	130 488	128 286	50 293	38.5%	43 455	33.3%	30 908	24.1%	2 596	2.0%	127 252	99.2%	3 061	99.1%	(15.2%)
Other own revenue	41 146	53 448	8 329	20.2%	21 842	53.1%	2 643	4.9%	20 234	37.9%	53 048	99.3%	(2 365)	45.0%	(955.4%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	(16)	246.4%	(100.0%)
Operating Expenditure	1 338 193	1 361 454	317 674	23.7%	324 289	24.2%	306 638	22.5%	357 681	26.3%	1 306 283	95.9%	341 089	92.0%	4.9%
Employee related costs	323 610	319 863	75 977	23.5%	79 572	24.6%	79 989	25.0%	80 553	25.2%	316 091	98.8%	73 622	95.7%	9.4%
Remuneration of councillors	21 235	18 835	4 158	19.6%	4 585	21.6%	5 209	27.7%	4 957	26.3%	18 910	100.4%	4 635	92.1%	6.9%
Debt impairment	35 977	36 977	819	2.3%	6 422	17.8%	1 046	2.8%	2 195	5.9%	10 481	28.3%	1 743	12.4%	25.9%
Depreciation and asset impairment	78 750	78 000	13 855	17.6%	13 934	17.7%	14 056	18.0%	27 943	35.8%	69 789	89.5%	36 980	100.0%	(24.4%)
Finance charges	24 697	24 697	1 107	4.5%	11 322	45.8%	1 052	4.3%	11 035	44.7%	24 515	99.3%	11 581	95.7%	(4.7%)
Bulk purchases	528 514	530 314	164 117	31.1%	121 651	23.0%	122 636	23.1%	144 147	27.2%	552 551	104.2%	127 214	99.7%	13.3%
Other Materials	42 885	51 370	8 862	20.7%	21 388	49.9%	17 191	33.5%	14 271	27.8%	61 712	120.1%	17 438	117.5%	(18.2%)
Contracted services	30 297	31 307	7 341	24.2%	6 278	20.7%	6 894	22.0%	8 507	27.2%	29 020	92.7%	14 377	99.5%	(40.8%)
Transfers and grants	42 336	43 566	8 250	19.5%	9 355	22.1%	11 136	25.6%	11 974	27.5%	40 715	93.5%	8 351	72.3%	43.4%
Other expenditure	209 399	226 079	33 188	15.8%	49 782	23.8%	47 429	21.0%	52 099	23.0%	182 499	80.7%	45 151	76.7%	15.4%
Loss on disposal of PPE	494	446	-	-	-	-	-	-	-	-	-	-	(3)	-	(100.0%)
Surplus/(Deficit)	24 227	580	26 023		38 503		30 641		(21 286)		73 881		(51 689)		
Transfers recognised - capital	68 249	91 140	41 123	60.3%	29 207	42.8%	(5 091)	(5.6%)	13 969	15.3%	79 208	86.9%	23 137	109.9%	(39.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	92 476	91 720	67 147		67 709		25 550		(7 317)		153 089		(28 552)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	92 476	91 720	67 147		67 709		25 550		(7 317)		153 089		(28 552)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	92 476	91 720	67 147		67 709		25 550		(7 317)		153 089		(28 552)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	92 476	91 720	67 147		67 709		25 550		(7 317)		153 089		(28 552)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	75 458	25.7%	260 115	88.7%	125 690	77.0%	(40.0%)
National Government	67 864	87 020	41 000	60.4%	11 314	16.7%	317	.4%	26 297	30.2%	78 929	90.7%	13 187	92.0%	99.4%
Provincial Government	385	120	61	15.7%	24	6.2%	19	15.9%	(46)	(38.3%)	57	47.9%	-	453.6%	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	68 249	87 140	41 061	60.2%	11 338	16.6%	336	.4%	26 251	30.1%	78 986	90.6%	13 187	99.5%	99.1%
Borrowing	2 186	10 000	-	-	-	-	-	-	4 260	42.6%	4 260	42.6%	-	88.8%	(100.0%)
Internally generated funds	232 723	191 995	30 969	13.3%	63 376	27.2%	37 437	19.5%	41 529	21.6%	173 311	90.3%	112 504	70.4%	(63.1%)
Public contributions and donations	-	4 000	-	-	-	-	140	3.5%	3 417	85.4%	3 558	88.9%	-	-	(100.0%)
Capital Expenditure Standard Classification	303 158	293 135	72 030	23.8%	74 714	24.6%	37 914	12.9%	75 458	25.7%	260 115	88.7%	125 690	77.0%	(40.0%)
Governance and Administration	18 650	16 321	1 121	6.0%	3 230	17.3%	5 611	34.4%	3 453	21.2%	13 416	82.2%	9 239	80.7%	(62.6%)
Executive & Council	13 650	11 470	11	.1%	2 917	21.4%	4 746	41.4%	2 815	24.5%	10 489	91.4%	7 618	78.9%	(63.0%)
Budget & Treasury Office	1 660	2 445	1 102	66.4%	118	7.1%	638	26.1%	6	.2%	1 864	76.2%	484	70.5%	(98.8%)
Corporate Services	3 340	2 406	8	.2%	196	5.9%	228	9.5%	632	26.3%	1 063	44.2%	1 137	111.2%	(44.4%)
Community and Public Safety	34 921	33 742	469	1.3%	9 359	26.8%	4 091	12.1%	16 817	49.8%	30 736	91.1%	8 930	61.3%	88.3%
Community & Social Services	21 203	25 075	33	.2%	7 443	35.1%	3 854	15.4%	13 305	53.1%	24 636	98.2%	6 454	63.4%	106.1%
Sport And Recreation	5 757	6 234	361	6.3%	1 263	21.9%	19	.3%	2 951	47.3%	4 595	73.7%	390	54.8%	657.6%
Public Safety	6 826	1 313	74	1.1%	274	4.0%	151	11.5%	437	33.3%	937	71.3%	1 344	57.8%	(67.5%)
Housing	1 135	1 120	-	-	379	33.4%	67	5.9%	123	11.0%	569	50.8%	742	77.7%	(83.4%)
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	192 679	186 518	65 523	34.0%	52 923	27.5%	25 825	13.8%	38 202	20.5%	182 473	97.8%	82 967	86.2%	(54.0%)
Planning and Development	5 000	1 000	-	-	147	2.9%	15	1.5%	99	9.9%	261	26.1%	1 605	75.3%	(93.9%)
Road Transport	187 679	185 518	65 523	34.9%	52 777	28.1%	25 809	13.9%	38 103	20.5%	182 212	98.2%	81 362	86.9%	(53.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	56 907	56 554	4 917	8.6%	9 201	16.2%	2 387	4.2%	16 987	30.0%	33 491	59.2%	24 554	64.5%	(30.8%)
Electricity	56 587	56 117	4 917	8.7%	9 002	15.9%	2 387	4.3%	16 985	30.3%	33 290	59.3%	24 393	65.2%	(30.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	320	437	-	-	199	62.1%	-	-	2	.4%	200	45.9%	162	11.1%	(99.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	1 356 656	1 380 719	349 377	25.8%	407 681	30.1%	329 046	23.8%	297 331	21.5%	1 383 435	100.2%	261 217	98.3%	13.8%
Property rates, penalties and collection charges	342 508	345 957	67 613	19.7%	100 255	29.3%	90 380	26.1%	99 298	28.7%	357 545	103.3%	84 313	100.1%	17.8%
Service charges	723 921	702 498	160 425	22.2%	213 074	29.4%	170 627	24.3%	169 352	24.1%	713 479	101.6%	142 578	88.9%	18.8%
Other revenue	55 301	85 550	15 281	27.6%	19 943	36.1%	12 496	14.6%	15 465	18.1%	63 185	73.9%	22 524	172.9%	(31.3%)
Government - operating	130 487	128 286	50 647	38.8%	43 628	33.4%	29 160	22.7%	3 848	3.0%	127 283	99.2%	1 154	100.6%	233.3%
Government - capital	68 249	87 140	45 197	66.2%	25 133	36.8%	16 690	19.2%	-	-	87 020	99.9%	53	100.0%	(100.0%)
Interest	36 190	31 288	10 214	28.2%	5 647	15.6%	9 693	31.0%	9 369	29.9%	34 923	111.6%	10 595	128.9%	(11.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 150 982)	(1 175 221)	(354 534)	30.8%	(321 982)	28.0%	(245 640)	20.9%	(261 182)	22.2%	(1 183 339)	100.7%	(280 997)	99.6%	(7.1%)
Suppliers and employees	(1 125 795)	(1 149 904)	(353 427)	31.4%	(310 661)	27.6%	(244 588)	21.3%	(250 147)	21.8%	(1 158 824)	100.8%	(266 752)	99.8%	(6.2%)
Finance charges	(24 697)	(24 697)	(1 107)	4.5%	(11 322)	45.8%	(1 052)	4.3%	(11 035)	44.7%	(24 515)	99.3%	(12 806)	95.7%	(13.8%)
Transfers and grants	(490)	(620)	-	-	-	-	-	-	-	-	-	-	(1 439)	92.4%	(100.0%)
Net Cash from/(used) Operating Activities	205 674	205 498	(5 157)	(2.5%)	85 698	41.7%	83 406	40.6%	36 149	17.6%	200 096	97.4%	(19 779)	89.2%	(282.8%)
Cash Flow from Investing Activities															
Receipts	4 412	554	34	.8%	25	.6%	22	3.9%	3	.6%	84	15.2%	80	(2.7%)	(96.1%)
Proceeds on disposal of PPE	500	500	-	-	-	-	-	-	-	-	-	-	80	17.9%	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	3 912	54	34	.9%	25	.6%	22	40.5%	3	5.8%	84	155.7%	-	-	(100.0%)
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(85 128)	29.0%	(260 115)	88.7%	(125 686)	77.0%	(32.3%)
Capital assets	(303 158)	(293 135)	(72 030)	23.8%	(65 147)	21.5%	(37 811)	12.9%	(85 128)	29.0%	(260 115)	88.7%	(125 686)	77.0%	(32.3%)
Net Cash from/(used) Investing Activities	(298 746)	(292 581)	(71 996)	24.1%	(65 121)	21.8%	(37 789)	12.9%	(85 125)	29.1%	(260 031)	88.9%	(125 606)	76.3%	(32.2%)
Cash Flow from Financing Activities															
Receipts	2 989	769	318	10.6%	360	12.0%	263	34.2%	285	37.1%	1 226	159.4%	156	104.8%	82.2%
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	100.0%	-
Increase (decrease) in consumer deposits	2 989	769	318	10.6%	360	12.0%	263	34.2%	285	37.1%	1 226	159.4%	156	224.2%	82.2%
Payments	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 091)	52.9%	(14 688)	109.6%	(3 220)	86.6%	120.2%
Repayment of borrowing	(712)	(13 396)	(1 042)	146.2%	(5 525)	775.5%	(1 030)	7.7%	(7 091)	52.9%	(14 688)	109.6%	(3 220)	86.6%	120.2%
Net Cash from/(used) Financing Activities	2 276	(12 627)	(724)	(31.8%)	(5 166)	(226.9%)	(767)	6.1%	(6 806)	53.9%	(13 462)	106.6%	(3 064)	116.8%	122.2%
Net Increase/(Decrease) in cash held	(90 796)	(99 710)	(77 877)	85.8%	15 411	(17.0%)	44 850	(45.0%)	(55 782)	55.9%	(73 397)	73.6%	(148 449)	58.4%	(62.4%)
Cash/cash equivalents at the year begin:	363 286	452 173	452 173	124.5%	374 296	103.0%	389 708	86.2%	434 558	96.1%	452 173	100.0%	585 412	100.0%	(25.8%)
Cash/cash equivalents at the year end:	272 490	352 464	374 296	137.4%	389 708	143.0%	434 558	123.3%	378 776	107.5%	378 776	107.5%	436 963	120.3%	(13.3%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	15 343	43.1%	3 095	8.7%	1 951	5.5%	15 240	42.8%	35 629	20.3%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	15 007	22.1%	5 919	8.7%	5 049	7.4%	41 954	61.8%	67 929	38.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 696	16.2%	584	5.6%	558	5.3%	7 615	72.9%	10 454	5.9%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	44	.6%	(107)	(1.5%)	7 392	100.9%	7 329	4.2%	-	-	-	-
Interest on Arrear Debtor Accounts	1 167	4.8%	1 086	4.4%	966	4.0%	21 194	86.8%	24 413	13.9%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1 501)	(5.0%)	19 461	64.7%	128	.4%	11 990	39.9%	30 078	17.1%	-	-	-	-
Total By Income Source	31 711	18.0%	30 190	17.2%	8 546	4.9%	105 386	59.9%	175 832	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 422	12.6%	1 693	15.0%	621	5.5%	7 553	66.9%	11 290	6.4%	-	-	-	-
Commercial	6 387	19.7%	4 307	13.3%	2 351	7.3%	19 358	59.7%	32 404	18.4%	-	-	-	-
Households	22 078	21.0%	6 328	6.0%	4 620	4.4%	72 136	68.6%	105 162	59.8%	-	-	-	-
Other	1 824	6.8%	17 861	66.2%	954	3.5%	6 338	23.5%	26 977	15.3%	-	-	-	-
Total By Customer Group	31 711	18.0%	30 190	17.2%	8 546	4.9%	105 386	59.9%	175 832	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	47 769	100.0%	-	-	-	-	-	-	47 769	25.2%
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	350	100.0%	-	-	-	-	-	-	350	.2%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	2 720	100.0%	-	-	-	-	-	-	2 720	1.4%
Loan repayments	6 924	100.0%	-	-	-	-	-	-	6 924	3.7%
Trade Creditors	9 507	81.6%	1 853	15.9%	174	1.5%	111	1.0%	11 645	6.2%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	114 965	95.9%	2 910	2.4%	763	.6%	1 194	1.0%	119 832	63.3%
Total	182 235	96.3%	4 763	2.5%	937	.5%	1 305	.7%	189 240	100.0%

Contact Details

Municipal Manager	Mr N.J. Mdakane	032 437 5015
Financial Manager	Mr Shamir Rajcoomar	032 437 5505

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: NDWEDWE (KZN293)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	129 794	132 344	50 622	39.0%	42 283	32.6%	33 757	25.5%	11 062	8.4%	137 725	104.1%	6 084	103.4%	81.8%
Property rates	9 837	9 837	1 707	17.4%	2 555	26.0%	2 368	24.1%	2 723	27.7%	9 352	95.1%	1 916	125.5%	42.1%
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	284	394	95	33.5%	75	26.5%	97	24.7%	302	76.8%	569	144.6%	179	169.4%	68.3%
Interest earned - external investments	5 500	7 500	2 402	43.7%	2 401	43.6%	2 721	36.3%	1 602	21.4%	9 126	121.7%	2 460	146.7%	(34.9%)
Interest earned - outstanding debtors	220	620	115	52.5%	134	61.0%	155	24.9%	148	23.9%	552	89.1%	113	101.4%	31.2%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	113 590	113 590	45 493	40.1%	37 014	32.6%	28 289	24.9%	6 082	5.4%	116 878	102.9%	1 347	100.0%	351.4%
Other own revenue	364	404	810	222.9%	105	28.8%	127	31.6%	205	50.8%	1 247	309.0%	69	89.7%	198.2%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	127 457	132 152	22 418	17.6%	31 360	24.6%	27 413	20.7%	29 506	22.3%	110 697	83.8%	30 587	87.2%	(3.5%)
Employee related costs	40 277	43 446	6 139	15.2%	8 461	21.0%	7 395	17.0%	7 872	18.1%	29 867	68.7%	7 182	95.4%	9.6%
Remuneration of councillors	11 054	-	2 521	22.8%	2 512	22.7%	2 750	-	2 606	-	10 389	-	2 525	97.3%	3.2%
Debt impairment	3 000	3 000	-	-	695	23.2%	-	-	-	-	695	23.2%	-	31.9%	-
Depreciation and asset impairment	16 000	18 000	3 954	24.7%	3 953	24.7%	-	-	-	-	7 906	43.9%	5 651	86.1%	(100.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	14 160	11 650	1 242	8.8%	1 776	12.5%	2 067	17.7%	2 705	23.2%	7 790	66.9%	4 895	103.0%	(44.7%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other expenditure	42 966	56 056	8 562	19.9%	13 963	32.5%	15 201	27.1%	16 323	29.1%	54 050	96.4%	10 333	79.4%	58.0%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	2 337	192	28 204		10 923		6 345		(18 444)		27 028		(24 503)		
Transfers recognised - capital	47 451	47 451	5 784	12.2%	7 652	16.1%	12 201	25.7%	16 561	34.9%	42 198	88.9%	18 172	84.2%	(8.9%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	49 788	47 643	33 989		18 575		18 546		(1 882)		69 227		(6 331)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	49 788	47 643	33 989		18 575		18 546		(1 882)		69 227		(6 331)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	49 788	47 643	33 989		18 575		18 546		(1 882)		69 227		(6 331)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	49 788	47 643	33 989		18 575		18 546		(1 882)		69 227		(6 331)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	-	81 926	10 506	-	13 176	-	11 031	13.5%	15 186	18.5%	49 899	60.9%	21 124	80.3%	(28.1%)
National Government	-	-	7 781	-	10 110	-	5 824	-	6 655	-	30 368	-	20 653	92.6%	(67.8%)
Provincial Government	-	47 451	-	-	-	-	-	-	6 376	13.4%	6 376	13.4%	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	47 451	7 781	-	10 110	-	5 824	12.3%	13 031	27.5%	36 744	77.4%	20 653	84.5%	(36.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	34 475	2 725	-	3 067	-	5 207	15.1%	2 156	6.3%	13 155	38.2%	471	46.4%	357.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	81 926	10 506	-	13 176	-	11 031	13.5%	15 186	18.5%	49 899	60.9%	21 124	80.3%	(28.1%)
Governance and Administration	-	16 585	1 505	-	332	-	2 449	14.8%	2 576	15.5%	6 862	41.4%	278	35.3%	827.9%
Executive & Council	-	9 500	1 485	-	11	-	95	1.0%	1 360	14.3%	2 951	31.1%	-	-	(100.0%)
Budget & Treasury Office	-	200	-	-	-	-	89	44.6%	-	-	89	44.6%	3	63.7%	(100.0%)
Corporate Services	-	6 885	20	-	321	-	2 265	32.9%	1 216	17.7%	3 822	55.5%	275	29.7%	342.3%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	57 341	4 260	-	8 606	-	6 796	11.9%	6 217	10.8%	25 879	45.1%	12 155	76.1%	(48.9%)
Planning and Development	-	1 870	-	-	60	-	1 495	79.9%	(107)	(5.7%)	1 447	77.4%	8	10.1%	(1 488.1%)
Road Transport	-	55 471	4 260	-	8 547	-	5 301	9.6%	6 325	11.4%	24 432	44.0%	12 148	77.3%	(47.9%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	8 000	4 740	-	4 238	-	1 786	22.3%	6 393	79.9%	17 158	214.5%	8 691	99.9%	(26.4%)
Electricity	-	8 000	4 740	-	4 238	-	1 786	22.3%	6 393	79.9%	17 158	214.5%	8 691	99.9%	(26.4%)
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	173 693	175	63 781	36.7%	54 011	31.1%	52 006	29 730.1%	2 528	1 445.2%	172 326	98 513.3%	2 856	102.1%	(11.5%)
Property rates, penalties and collection charges	6 837	7	955	14.0%	4 774	69.8%	725	10 599.4%	222	3 247.3%	6 677	97 639.0%	259	148.1%	(14.2%)
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	647	1	2 352	363.4%	189	29.3%	252	33 234.3%	205	27 072.6%	2 999	395 079.6%	137	1 702.8%	49.8%
Government - operating	113 590	112	47 568	41.9%	37 095	32.7%	35 158	31 285.2%	-	-	119 821	106 622.9%	-	85.6%	-
Government - capital	47 451	47	10 374	21.9%	9 552	20.1%	13 750	28 977.3%	-	-	33 676	70 970.1%	-	119.0%	-
Interest	5 168	8	2 532	49.0%	2 401	46.5%	2 121	28 279.2%	2 100	28 002.1%	9 154	122 042.3%	2 460	283.9%	(14.6%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(42 901)	38 597.8%	(124 533)	112 041.7%	(32 091)	80.6%	33.7%
Suppliers and employees	(127 052)	(111)	(30 030)	23.6%	(20 777)	16.4%	(30 825)	27 732.7%	(42 901)	38 597.8%	(124 533)	112 041.7%	(32 091)	80.7%	33.7%
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	10.9%	-
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 641	64	33 751	72.4%	33 234	71.3%	21 181	33 211.0%	(40 373)	(63 302.6%)	47 793	74 936.6%	(29 235)	144.6%	38.1%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(10 736)	13 104.4%	(45 449)	55 474.0%	(21 124)	80.3%	(49.2%)
Capital assets	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(10 736)	13 104.4%	(45 449)	55 474.0%	(21 124)	80.3%	(49.2%)
Net Cash from/(used) Investing Activities	(79 071)	(82)	(10 506)	13.3%	(13 176)	16.7%	(11 031)	13 464.1%	(10 736)	13 104.4%	(45 449)	55 474.0%	(21 124)	80.3%	(49.2%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	16.6%	-
Net Increase/(Decrease) in cash held	(32 430)	(18)	23 245	(71.7%)	20 058	(61.8%)	10 150	(55 921.6%)	(51 109)	281 578.9%	2 344	(12 912.5%)	(50 359)	(475.6%)	1.5%
Cash/cash equivalents at the year begin:	84 616	109	109 380	129.3%	132 625	156.7%	152 683	139 589.1%	162 833	148 868.9%	109 380	99 999.7%	159 739	131.2%	1.9%
Cash/cash equivalents at the year end:	52 186	91	132 625	254.1%	152 683	292.6%	162 833	178 488.0%	111 723	122 464.8%	111 723	122 464.8%	109 380	212.1%	2.1%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	357	3.2%	325	2.9%	316	2.8%	10 154	91.0%	11 152	100.2%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(1)	2.0%	(9)	34.4%	(0)	1.4%	(16)	62.1%	(26)	(.2%)	-	-	-	-
Total By Income Source	357	3.2%	316	2.8%	316	2.8%	10 137	91.1%	11 126	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	64	1.9%	66	2.0%	63	1.9%	3 125	94.2%	3 318	29.8%	-	-	-	-
Commercial	249	4.3%	204	3.5%	206	3.5%	5 166	88.7%	5 825	52.4%	-	-	-	-
Households	24	1.7%	27	2.0%	27	2.0%	1 312	94.3%	1 391	12.5%	-	-	-	-
Other	19	3.3%	19	3.2%	19	3.2%	534	90.3%	592	5.3%	-	-	-	-
Total By Customer Group	357	3.2%	316	2.8%	316	2.8%	10 137	91.1%	11 126	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	9	2.1%	-	-	23	5.0%	422	92.9%	454	100.0%
Total	9	2.1%	-	-	23	5.0%	422	92.9%	454	100.0%

Contact Details

Municipal Manager	Ms Thembeka Cibane	032 532 5000
Financial Manager	Mr Monde Thulasizwe Nkosi	032 532 5000

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: MAPHUMULO (KZN294)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	105 873	108 486	35 358	33.4%	31 941	30.2%	26 380	24.3%	13 637	12.6%	107 316	98.9%	13 726	102.8%	(.7%)
Property rates	10 658	13 525	3 364	31.6%	3 391	31.8%	3 403	25.2%	2 474	18.3%	12 632	93.4%	3 511	94.4%	(29.5%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	848	225	19.9%	216	19.1%	209	24.7%	215	25.4%	865	102.1%	177	104.1%	21.8%
Interest earned - external investments	2 322	2 200	601	25.9%	501	21.6%	595	27.1%	473	21.5%	2 170	98.6%	685	97.7%	(31.0%)
Interest earned - outstanding debtors	1 938	2 003	468	24.2%	632	32.6%	292	14.6%	384	19.2%	1 776	88.7%	3 215	251.0%	(88.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	89 590	89 756	30 678	34.2%	27 166	30.3%	21 818	24.3%	10 073	11.2%	89 736	100.0%	5 959	100.2%	69.0%
Other own revenue	235	154	21	8.8%	36	15.2%	61	39.5%	18	11.5%	135	87.7%	179	498.5%	(90.2%)
Gains on disposal of PPE	-	-	-	-	-	-	2	-	-	-	2	-	-	-	-
Operating Expenditure	98 729	98 411	16 946	17.2%	25 265	25.6%	22 504	22.9%	28 098	28.6%	92 814	94.3%	19 622	86.4%	43.2%
Employee related costs	26 666	27 592	5 911	22.2%	7 097	26.6%	7 937	28.8%	5 909	21.4%	26 853	97.3%	5 821	91.3%	1.5%
Remuneration of councillors	6 882	6 882	1 656	24.1%	1 593	23.1%	1 695	24.6%	1 635	23.8%	6 578	95.6%	1 574	93.1%	3.9%
Debt impairment	750	1 500	2	.3%	-	-	-	-	-	-	2	.2%	-	57.1%	-
Depreciation and asset impairment	13 810	12 959	-	-	5 683	41.1%	2 828	21.8%	2 917	22.5%	11 428	88.2%	1 714	66.0%	70.2%
Finance charges	1 150	791	268	23.3%	191	16.6%	132	16.7%	186	23.5%	777	98.2%	312	168.2%	(40.5%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	10 327	9 326	1 279	12.4%	2 099	20.3%	1 075	11.5%	1 250	13.4%	5 703	61.2%	1 980	79.3%	(36.9%)
Transfers and grants	16 150	15 150	2 311	14.3%	220	1.4%	1 951	12.9%	9 112	60.1%	13 594	89.7%	824	65.1%	1 005.9%
Other expenditure	22 994	24 210	5 519	24.0%	8 383	36.5%	6 887	28.4%	7 089	29.3%	27 878	115.2%	7 396	105.1%	(4.2%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	7 145	10 075	18 412		6 675		3 876		(14 462)		14 502		(5 896)		
Transfers recognised - capital	21 301	21 301	6 907	32.4%	4 307	20.2%	10 087	47.4%	-	-	21 301	100.0%	6 653	95.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	28 446	31 376	25 319		10 982		13 963		(14 462)		35 803		757		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	28 446	31 376	25 319		10 982		13 963		(14 462)		35 803		757		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	28 446	31 376	25 319		10 982		13 963		(14 462)		35 803		757		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	28 446	31 376	25 319		10 982		13 963		(14 462)		35 803		757		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	-	24 697	10 367	-	4 127	-	6 890	27.9%	7 976	32.3%	29 360	118.9%	11 784	58.4%	(32.3%)
National Government	-	21 301	10 367	-	4 082	-	6 161	28.9%	3 147	14.8%	23 757	111.5%	11 706	101.8%	(73.1%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	56	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	-	21 301	10 367	-	4 082	-	6 161	28.9%	3 147	14.8%	23 757	111.5%	11 762	108.3%	(73.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	-	3 396	-	-	45	-	730	21.5%	4 828	142.2%	5 603	165.0%	22	20.5%	21 893.1%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	-	24 697	10 367	-	4 127	-	6 890	27.9%	7 976	32.3%	29 360	118.9%	11 784	58.4%	(32.3%)
Governance and Administration	-	3 321	-	-	45	-	108	3.2%	2 259	68.0%	2 412	72.6%	64	11.1%	3 451.2%
Executive & Council	-	2 540	-	-	-	-	9	.3%	2 233	87.9%	2 242	88.3%	-	-	(100.0%)
Budget & Treasury Office	-	55	-	-	18	-	-	-	-	-	18	32.5%	64	211.0%	(100.0%)
Corporate Services	-	726	-	-	27	-	99	13.6%	26	3.5%	152	20.9%	-	34.7%	(100.0%)
Community and Public Safety	-	10	-	-	-	-	43	425.3%	-	-	43	425.3%	-	10 406.7%	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	10	-	-	-	-	43	425.3%	-	-	43	425.3%	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	21 366	10 367	-	4 082	-	6 740	31.5%	5 717	26.8%	26 906	125.9%	11 720	60.9%	(51.2%)
Planning and Development	-	65	-	-	-	-	-	-	-	-	-	-	14	126.0%	(100.0%)
Road Transport	-	21 301	10 367	-	4 082	-	6 740	31.6%	5 717	26.8%	26 906	126.3%	11 706	60.7%	(51.2%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	123 709	127 409	57 610	46.6%	40 965	33.1%	31 273	24.5%	4 589	3.6%	134 436	105.5%	2 554	93.9%	79.7%
Property rates, penalties and collection charges	7 993	8 632	-	-	8 632	108.0%	853	9.9%	1 509	17.5%	10 993	127.4%	1 442	139.2%	4.6%
Service charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other revenue	2 503	8 735	2 945	117.7%	3 156	126.1%	1 493	17.1%	2 240	25.6%	9 833	112.6%	429	24.3%	422.2%
Government - operating	89 590	89 590	47 157	52.6%	24 370	27.2%	18 229	20.3%	166	.2%	89 922	100.4%	-	91.2%	(100.0%)
Government - capital	21 301	17 801	6 907	32.4%	4 307	20.2%	10 087	56.7%	-	-	21 301	119.7%	-	121.8%	-
Interest	2 322	2 651	601	25.9%	500	21.5%	611	23.0%	674	25.4%	2 387	90.0%	683	77.3%	(1.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(90 947)	(96 004)	(39 676)	43.6%	(23 293)	25.6%	(21 852)	22.8%	(26 150)	27.2%	(110 970)	115.6%	(46 037)	247.4%	(43.2%)
Suppliers and employees	(73 647)	(80 137)	(35 227)	47.8%	(22 889)	31.1%	(17 475)	21.8%	(19 740)	24.6%	(95 331)	119.0%	(44 358)	281.3%	(55.5%)
Finance charges	(1 150)	(717)	(148)	12.9%	(235)	20.4%	(111)	15.5%	(194)	27.0%	(688)	96.0%	(312)	215.2%	(38.1%)
Transfers and grants	(16 150)	(15 150)	(4 301)	26.6%	(168)	1.0%	(4 266)	28.2%	(6 216)	41.0%	(14 952)	98.7%	(1 367)	69.5%	354.8%
Net Cash from/(used) Operating Activities	32 762	31 405	17 935	54.7%	17 672	53.9%	9 421	30.0%	(21 562)	(68.7%)	23 466	74.7%	(43 484)	(375.6%)	(50.4%)
Cash Flow from Investing Activities															
Receipts	-	-	20 000	-	-	-	-	-	-	-	20 000	-	30 695	-	(100.0%)
Proceeds on disposal of PPE	-	-	20 000	-	-	-	-	-	-	-	20 000	-	30 695	-	(100.0%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(25 084)	(24 697)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.5%	(10 030)	40.6%	(27 029)	109.4%	(11 290)	114.8%	(11.2%)
Capital assets	(25 084)	(24 697)	(5 822)	23.2%	(4 884)	19.5%	(6 292)	25.5%	(10 030)	40.6%	(27 029)	109.4%	(11 290)	114.8%	(11.2%)
Net Cash from/(used) Investing Activities	(25 084)	(24 697)	14 178	(56.5%)	(4 884)	19.5%	(6 292)	25.5%	(10 030)	40.6%	(7 029)	28.5%	19 405	(534.6%)	(151.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(7 053)	(7 505)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	26.2%	(1 882)	25.1%	(7 181)	95.7%	(1 791)	92.9%	5.1%
Repayment of borrowing	(7 053)	(7 505)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	26.2%	(1 882)	25.1%	(7 181)	95.7%	(1 791)	92.9%	5.1%
Net Cash from/(used) Financing Activities	(7 053)	(7 505)	(1 494)	21.2%	(1 841)	26.1%	(1 964)	26.2%	(1 882)	25.1%	(7 181)	95.7%	(1 791)	92.9%	5.1%
Net Increase/(Decrease) in cash held	625	(797)	30 619	4 895.2%	10 947	1 750.2%	1 164	(146.1%)	(33 474)	4 201.3%	9 256	(1 161.7%)	(25 869)	(891.8%)	29.4%
Cash/cash equivalents at the year begin:	25 260	22 797	22 797	90.2%	53 415	211.5%	64 362	282.3%	65 527	287.4%	22 797	100.0%	48 668	68.8%	34.6%
Cash/cash equivalents at the year end:	25 885	22 000	53 415	206.4%	64 362	248.6%	65 527	297.9%	32 052	145.7%	32 052	145.7%	22 798	103.6%	40.6%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	48	.3%	194	1.4%	108	.8%	13 591	97.5%	13 941	58.5%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	66	5.3%	(23)	(1.8%)	12	.9%	1 186	95.6%	1 241	5.2%	-	-	-	-
Interest on Arrear Debtor Accounts	119	7.9%	94	6.3%	144	9.6%	1 141	76.2%	1 498	6.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	94	1.3%	95	1.3%	93	1.3%	6 879	96.1%	7 161	30.0%	-	-	-	-
Total By Income Source	327	1.4%	359	1.5%	357	1.5%	22 798	95.6%	23 841	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	16	.2%	136	2.1%	100	1.5%	6 275	96.1%	6 527	27.4%	-	-	-	-
Commercial	199	2.5%	108	1.4%	144	1.8%	7 532	94.4%	7 983	33.5%	-	-	-	-
Households	18	.8%	20	.9%	20	.9%	2 111	97.3%	2 170	9.1%	-	-	-	-
Other	94	1.3%	95	1.3%	93	1.3%	6 879	96.1%	7 161	30.0%	-	-	-	-
Total By Customer Group	327	1.4%	359	1.5%	357	1.5%	22 798	95.6%	23 841	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	802	92.6%	154	17.8%	(90)	(10.4%)	-	-	867	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	802	92.6%	154	17.8%	(90)	(10.4%)	-	-	867	100.0%

Contact Details

Municipal Manager	Mr Chris Sibusiso Mhlongo (Acting)	032 481 4500
Financial Manager	Mr Sibusiso Majola (Acting)	032 481 4500

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: ILEMBE (DC29)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	589 783	584 507	200 640	34.0%	161 946	27.5%	140 967	24.1%	34 576	5.9%	538 129	92.1%	38 761	84.9%	(10.8%)
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	99 699	101 562	22 612	22.7%	21 293	21.4%	21 002	20.7%	22 537	22.2%	87 444	86.1%	20 581	94.2%	9.5%
Service charges - sanitation revenue	36 442	46 735	11 638	31.9%	11 699	32.1%	11 681	25.0%	11 623	24.9%	46 642	99.8%	13 567	100.5%	(14.3%)
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 635	2 708	1 062	40.3%	426	16.2%	207	7.6%	260	9.6%	1 955	72.2%	1 242	3.8%	(79.1%)
Rental of facilities and equipment	14	33	8	58.0%	5	37.3%	(1)	(3.7%)	1	2.3%	13	40.5%	4	89.5%	(83.4%)
Interest earned - external investments	3 614	3 614	975	27.0%	624	17.3%	836	23.1%	505	14.0%	2 940	81.4%	1 330	134.4%	(62.1%)
Interest earned - outstanding debtors	20 549	18 166	4 211	20.5%	4 444	21.6%	5 000	27.5%	5 342	29.4%	18 998	104.6%	3 692	96.3%	44.7%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	1 473	1 473	-	-	-	-	745	50.6%	(485)	(32.9%)	261	17.7%	415	203.1%	(216.7%)
Transfers recognised - operational	396 961	390 531	156 125	39.3%	123 989	31.2%	94 468	24.2%	277	.1%	374 859	96.0%	8 280	101.7%	(96.7%)
Other own revenue	28 395	19 686	4 008	14.1%	(534)	(1.9%)	7 028	35.7%	(5 484)	(27.9%)	5 018	25.5%	(10 351)	24.3%	(47.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	579 600	584 381	128 145	22.1%	143 372	24.7%	138 582	23.7%	136 880	23.4%	546 978	93.6%	100 475	87.2%	36.2%
Employee related costs	178 075	183 526	47 595	26.7%	47 012	26.4%	40 246	21.9%	36 301	19.8%	171 154	93.3%	31 194	86.8%	16.4%
Remuneration of councillors	11 043	11 043	2 124	19.2%	1 860	16.8%	2 019	18.3%	1 980	17.9%	7 983	72.3%	2 668	96.2%	(25.8%)
Debt impairment	55 763	41 466	13 942	25.0%	13 940	25.0%	3 218	7.8%	10 366	25.0%	41 466	100.0%	10 700	100.0%	(3.1%)
Depreciation and asset impairment	65 868	72 402	20 074	30.5%	16 215	24.6%	22 804	31.5%	9 715	13.4%	68 808	95.0%	(417)	76.4%	(2 430.2%)
Finance charges	8 125	12 310	4 520	55.6%	1 868	23.0%	3 267	26.5%	-	-	9 656	78.4%	1 594	63.9%	(100.0%)
Bulk purchases	74 318	74 318	10 306	13.9%	23 972	32.3%	18 621	25.1%	22 565	30.4%	75 464	101.5%	15 128	91.7%	49.2%
Other Materials	41 228	51 281	6 852	16.6%	8 906	21.6%	21 591	42.1%	10 645	20.8%	47 994	93.6%	15 458	93.2%	(31.1%)
Contracted services	36 634	40 714	7 753	21.2%	13 197	36.0%	8 392	20.6%	5 298	13.0%	34 640	85.1%	13 693	105.7%	(61.3%)
Transfers and grants	15 000	10 526	-	-	-	-	-	-	4 863	46.2%	4 863	46.2%	9 041	99.1%	(46.2%)
Other expenditure	93 547	86 795	14 978	16.0%	16 401	17.5%	18 423	21.2%	35 148	40.5%	84 950	97.9%	1 416	72.9%	2 382.5%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	10 182	126	72 495		18 575		2 385		(102 304)		(8 849)		(61 714)		
Transfers recognised - capital	362 328	351 344	149 283	41.2%	105 998	29.3%	111 071	31.6%	(6 475)	(1.8%)	359 877	102.4%	140 044	84.3%	(104.6%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	372 510	351 470	221 779		124 573		113 456		(108 779)		351 028		78 330		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	372 510	351 470	221 779		124 573		113 456		(108 779)		351 028		78 330		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	372 510	351 470	221 779		124 573		113 456		(108 779)		351 028		78 330		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	372 510	351 470	221 779		124 573		113 456		(108 779)		351 028		78 330		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	347 899	326 324	118 612	34.1%	129 073	37.1%	79 817	24.5%	51 550	15.8%	379 051	116.2%	190 641	104.9%	(73.0%)
National Government	203 946	209 942	87 568	42.9%	73 521	36.0%	44 423	21.2%	44 048	21.0%	249 561	118.9%	151 006	128.3%	(70.8%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	6 009	12 207	1 341	22.3%	2 980	49.6%	713	5.8%	1 147	9.4%	6 180	50.6%	-	-	(100.0%)
Transfers recognised - capital	209 954	222 149	88 909	42.3%	76 501	36.4%	45 135	20.3%	45 195	20.3%	255 741	115.1%	151 006	120.1%	(70.1%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	25 435	18 128	169	.7%	3 545	13.9%	6 113	33.7%	(3 897)	(21.5%)	5 929	32.7%	11 237	52.9%	(134.7%)
Public contributions and donations	112 510	86 047	29 534	26.2%	49 027	43.6%	28 569	33.2%	10 252	11.9%	117 381	136.4%	28 398	89.4%	(63.9%)
Capital Expenditure Standard Classification	347 899	326 324	118 612	34.1%	129 073	37.1%	79 817	24.5%	51 550	15.8%	379 051	116.2%	190 641	104.9%	(73.0%)
Governance and Administration	22 535	15 628	169	.8%	2 356	10.5%	5 766	36.9%	(433)	(2.8%)	7 858	50.3%	8 585	71.7%	(105.0%)
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	12 775	5 175	141	1.1%	2 315	18.1%	3 280	63.4%	65	1.2%	5 801	112.1%	5 240	74.7%	(98.8%)
Corporate Services	9 760	10 453	29	.3%	41	.4%	2 486	23.8%	(497)	(4.8%)	2 057	19.7%	3 345	63.5%	(114.9%)
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	-	-	-	-	-	-	-	-	-	-	-	-	344	87.7%	(100.0%)
Planning and Development	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	344	87.7%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	325 364	310 696	118 443	36.4%	126 717	38.9%	74 051	23.8%	51 982	16.7%	371 193	119.5%	181 713	107.5%	(71.4%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	285 864	286 488	114 361	40.0%	119 760	41.9%	71 520	25.0%	60 462	21.1%	366 104	127.8%	168 866	111.6%	(64.2%)
Waste Water Management	39 500	24 209	4 081	10.3%	6 956	17.6%	2 531	10.5%	(8 479)	(35.0%)	5 089	21.0%	12 847	68.3%	(166.0%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	767 254	788 625	300 990	39.2%	306 879	40.0%	176 675	22.4%	22 459	2.8%	807 004	102.3%	40 479	86.7%	(44.5%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	90 204	115 821	30 291	33.6%	22 645	25.1%	24 018	20.7%	16 299	14.1%	93 253	80.5%	16 952	44.1%	(3.9%)
Other revenue	29 884	22 350	5 864	19.6%	(2 134)	(7.1%)	853	3.8%	2 216	9.9%	6 799	30.4%	(3 681)	9.4%	(160.2%)
Government - operating	395 961	389 420	157 082	39.7%	124 694	31.5%	102 553	26.3%	3 446	.9%	387 775	99.6%	-	98.0%	(100.0%)
Government - capital	234 234	250 334	106 811	45.6%	160 995	68.7%	48 436	19.3%	-	-	316 242	126.3%	26 012	105.6%	(100.0%)
Interest	16 971	10 700	942	5.5%	679	4.0%	815	7.6%	499	4.7%	2 934	27.4%	1 195	22.5%	(58.3%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(472 352)	(636 712)	(233 197)	49.4%	(153 892)	32.6%	(85 304)	13.4%	(60 647)	9.5%	(533 040)	83.7%	172 194	54.0%	(135.2%)
Suppliers and employees	(454 227)	(613 875)	(228 677)	50.3%	(152 400)	33.6%	(82 037)	13.4%	(55 791)	9.1%	(518 906)	84.5%	175 789	52.2%	(131.7%)
Finance charges	(8 125)	(12 310)	(4 520)	55.6%	(1 491)	18.4%	(3 267)	26.5%	7	(.1%)	(9 272)	75.3%	(3 595)	78.5%	(100.2%)
Transfers and grants	(10 000)	(10 526)	-	-	-	-	-	-	(4 863)	46.2%	(4 863)	46.2%	-	78.6%	(100.0%)
Net Cash from/(used) Operating Activities	294 901	151 913	67 793	23.0%	152 988	51.9%	91 371	60.1%	(38 188)	(25.1%)	273 964	180.3%	212 672	126.7%	(118.0%)
Cash Flow from Investing Activities															
Receipts	152 627	154 817	33 505	22.0%	13 265	8.7%	15 204	9.8%	-	-	61 974	40.0%	-	73.7%	-
Proceeds on disposal of PPE	128 094	154 817	33 627	26.3%	13 615	10.6%	15 659	10.1%	-	-	62 900	40.6%	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	24 533	0	(122)	(.5%)	(350)	(1.4%)	(455)	(45 534 400.0%)	-	-	(927)	(92 658 600.0%)	-	73.7%	-
Payments	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(4 021)	1.3%	(348 264)	111.7%	(314 660)	124.7%	(98.7%)
Capital assets	(347 899)	(311 899)	(123 547)	35.5%	(139 852)	40.2%	(80 844)	25.9%	(4 021)	1.3%	(348 264)	111.7%	(314 660)	124.7%	(98.7%)
Net Cash from/(used) Investing Activities	(195 273)	(157 083)	(90 042)	46.1%	(126 587)	64.8%	(65 640)	41.8%	(4 021)	2.6%	(286 290)	182.3%	(314 660)	124.6%	(98.7%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	8.3%	-
Payments	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	-	-	(18 442)	134.0%	9 314	147.0%	(100.0%)
Repayment of borrowing	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	-	-	(18 442)	134.0%	9 314	147.0%	(100.0%)
Net Cash from/(used) Financing Activities	(43 760)	(13 760)	(789)	1.8%	(13 169)	30.1%	(4 484)	32.6%	-	-	(18 442)	134.0%	9 314	161.1%	(100.0%)
Net Increase/(Decrease) in cash held	55 869	(18 929)	(23 038)	(41.2%)	13 231	23.7%	21 247	(112.2%)	(42 208)	223.0%	(30 769)	162.5%	(92 673)	152.2%	(54.5%)
Cash/cash equivalents at the year begin:	55 940	36 143	36 143	64.6%	13 104	23.4%	26 336	72.9%	47 583	131.7%	36 143	100.0%	158 640	100.0%	(70.0%)
Cash/cash equivalents at the year end:	111 808	17 214	13 104	11.7%	26 336	23.6%	47 583	276.4%	5 374	31.2%	5 374	31.2%	65 967	117.9%	(91.9%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	4 594	3.7%	3 698	3.0%	3 268	2.6%	112 553	90.7%	124 113	49.3%	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	3 882	8.6%	2 456	5.4%	2 070	4.6%	36 931	81.5%	45 339	18.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	1 836	3.4%	1 620	3.0%	1 729	3.2%	48 567	90.4%	53 752	21.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	1 370	4.8%	159	.6%	229	.8%	26 918	93.9%	28 675	11.4%	-	-	-	-
Total By Income Source	11 681	4.6%	7 933	3.1%	7 296	2.9%	224 968	89.3%	251 879	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1 265	11.9%	443	4.2%	433	4.1%	8 445	79.8%	10 586	4.2%	-	-	-	-
Commercial	1 810	29.8%	520	8.6%	270	4.4%	3 480	57.2%	6 080	2.4%	-	-	-	-
Households	7 371	3.4%	6 653	3.1%	6 193	2.9%	194 214	90.6%	214 431	85.1%	-	-	-	-
Other	1 235	5.9%	316	1.5%	401	1.9%	18 829	90.6%	20 782	8.3%	-	-	-	-
Total By Customer Group	11 681	4.6%	7 933	3.1%	7 296	2.9%	224 968	89.3%	251 879	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	4 539	100.0%	-	-	-	-	-	-	4 539	3.4%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	3 672	100.0%	-	-	-	-	-	-	3 672	2.7%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	54 210	43.2%	33 016	26.3%	14 062	11.2%	24 207	19.3%	125 495	93.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	62 422	46.7%	33 016	24.7%	14 062	10.5%	24 207	18.1%	133 707	100.0%

Contact Details

Municipal Manager	Mr Mrs Nonhlanhla Gamede	032 437 9501
Financial Manager	Mr Emmanuel Ngcobo (Acting CFO)	032 437 9503

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: GREATER KOKSTAD (KZN433)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	322 232	319 667	130 613	40.5%	60 923	18.9%	57 117	17.9%	48 152	15.1%	296 805	92.8%	56 078	97.4%	(14.1%)
Property rates	97 002	96 409	66 381	68.4%	10 290	10.6%	9 416	9.8%	8 524	8.8%	94 611	98.1%	11 829	105.6%	(27.9%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	116 239	116 239	31 916	27.5%	23 100	19.9%	21 082	18.1%	25 006	21.5%	101 104	87.0%	29 287	96.0%	(14.6%)
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	26 151	26 151	6 507	24.9%	6 417	24.5%	6 369	24.4%	6 192	23.7%	25 485	97.5%	7 928	130.4%	(21.9%)
Service charges - other	1 286	1 286	295	22.9%	289	22.5%	296	23.0%	285	22.2%	1 165	90.6%	364	99.4%	(21.8%)
Rental of facilities and equipment	1 715	1 715	277	16.2%	198	11.6%	198	11.5%	322	18.8%	995	58.0%	246	71.4%	30.9%
Interest earned - external investments	5 323	5 323	1 291	24.3%	2 447	46.0%	1 910	35.9%	2 438	45.8%	8 087	151.9%	1 418	103.8%	71.9%
Interest earned - outstanding debtors	3 628	5 101	1 480	40.8%	1 468	40.5%	1 240	24.3%	795	15.6%	4 984	97.7%	1 505	147.3%	(47.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	1 269	1 269	104	8.2%	116	9.2%	63	5.0%	46	3.7%	330	26.0%	82	54.9%	(43.7%)
Licences and permits	3 701	3 701	825	22.3%	803	21.7%	752	20.3%	661	17.9%	3 042	82.2%	832	97.4%	(20.5%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	62 303	58 816	20 123	32.3%	15 402	24.7%	15 359	26.1%	3 268	5.6%	54 152	92.1%	1 557	83.6%	109.9%
Other own revenue	3 617	3 657	1 412	39.1%	391	10.8%	432	11.8%	614	16.8%	2 849	77.9%	778	29.2%	(21.1%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	250	-	(100.0%)
Operating Expenditure	374 138	368 561	82 256	22.0%	67 813	18.1%	76 724	20.8%	71 772	19.5%	298 565	81.0%	87 736	87.8%	(18.2%)
Employee related costs	114 433	110 744	22 291	19.5%	25 280	22.1%	24 103	21.8%	23 816	21.5%	95 489	86.2%	24 418	84.2%	(2.5%)
Remuneration of councillors	6 937	6 937	1 380	19.9%	1 556	22.4%	1 610	23.2%	1 543	22.3%	6 089	87.8%	1 354	-	14.0%
Debt impairment	9 500	8 907	15	.2%	4	-	8 731	98.0%	391	4.4%	9 140	102.6%	-	.2%	(100.0%)
Depreciation and asset impairment	73 138	63 138	7 600	10.4%	6 705	9.2%	10 997	17.4%	10 489	16.6%	35 790	56.7%	10 208	96.9%	2.8%
Finance charges	1 956	1 412	354	18.1%	253	12.9%	264	18.7%	133	9.4%	1 004	71.1%	454	56.5%	(70.7%)
Bulk purchases	94 536	94 536	31 093	32.9%	16 609	17.6%	15 665	16.6%	17 600	18.6%	80 967	85.6%	16 211	88.6%	8.6%
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	28 282	31 479	7 159	25.3%	7 073	25.0%	5 634	17.9%	9 446	30.0%	29 312	93.1%	6 553	72.1%	44.2%
Transfers and grants	12 113	12 113	4 467	36.9%	4 052	33.5%	3 285	27.1%	1 149	9.5%	12 954	106.9%	15 966	112.8%	(92.8%)
Other expenditure	33 242	39 294	7 898	23.8%	6 280	18.9%	6 435	16.4%	7 206	18.3%	27 819	70.8%	12 572	91.2%	(42.7%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(51 906)	(48 894)	48 357		(6 890)		(19 607)		(23 620)		(1 760)		(31 658)		
Transfers recognised - capital	31 525	31 525	4 446	14.1%	3 867	12.3%	2 295	7.3%	17 322	54.9%	27 930	88.6%	4 042	93.9%	328.5%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	(20 381)	(17 369)	52 804		(3 023)		(17 313)		(6 298)		26 170		(27 616)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	(20 381)	(17 369)	52 804		(3 023)		(17 313)		(6 298)		26 170		(27 616)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	(20 381)	(17 369)	52 804		(3 023)		(17 313)		(6 298)		26 170		(27 616)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	(20 381)	(17 369)	52 804		(3 023)		(17 313)		(6 298)		26 170		(27 616)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	45 225	65 712	5 221	11.5%	7 266	16.1%	3 715	5.7%	21 431	32.6%	37 633	57.3%	6 107	49.6%	250.9%
National Government	31 525	31 526	4 032	12.8%	1 504	4.8%	2 448	7.8%	11 447	36.3%	19 430	61.6%	1 684	50.2%	579.7%
Provincial Government	-	-	-	-	129	-	64	-	197	-	390	-	1 050	-	(81.3%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	31 525	31 526	4 032	12.8%	1 633	5.2%	2 512	8.0%	11 644	36.9%	19 820	62.9%	2 735	61.4%	325.8%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	13 700	34 186	1 189	8.7%	5 634	41.1%	1 203	3.5%	9 787	28.6%	17 813	52.1%	2 745	35.6%	256.5%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	627	-	(100.0%)
Capital Expenditure Standard Classification	45 225	65 712	5 221	11.5%	7 266	16.1%	3 715	5.7%	21 431	32.6%	37 633	57.3%	6 107	49.6%	250.9%
Governance and Administration	3 050	6 050	-	-	1 792	58.8%	4	.1%	2 826	46.7%	4 622	76.4%	194	15.8%	1 356.1%
Executive & Council	-	-	-	-	-	-	-	-	2 284	-	2 284	-	144	20.4%	1 483.6%
Budget & Treasury Office	150	950	-	-	906	604.1%	4	.4%	26	2.7%	936	98.5%	50	10.2%	(48.2%)
Corporate Services	2 900	5 100	-	-	886	30.6%	-	-	517	10.1%	1 403	27.5%	-	-	(100.0%)
Community and Public Safety	-	-	-	-	-	-	-	-	1 582	-	1 582	-	-	-	(100.0%)
Community & Social Services	-	-	-	-	-	-	-	-	1 582	-	1 582	-	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	32 675	40 562	5 221	16.0%	4 495	13.8%	3 712	9.2%	7 936	19.6%	21 363	52.7%	5 529	79.6%	43.5%
Planning and Development	4 500	9 976	-	-	-	-	3 315	33.2%	1 926	19.3%	5 242	52.5%	-	-	(100.0%)
Road Transport	28 175	30 586	5 221	18.5%	4 495	16.0%	396	1.3%	6 010	19.6%	16 122	52.7%	5 529	92.0%	8.7%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	9 500	19 100	-	-	979	10.3%	-	-	9 087	47.6%	10 066	52.7%	383	20.7%	2 269.7%
Electricity	5 000	14 600	-	-	979	19.6%	-	-	8 230	56.4%	9 209	63.1%	383	20.7%	2 046.3%
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	4 500	4 500	-	-	-	-	-	-	857	19.0%	857	19.0%	-	-	(100.0%)
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	328 645	328 685	120 549	36.7%	65 620	20.0%	70 389	21.4%	29 673	9.0%	286 232	87.1%	41 265	103.5%	(28.1%)
Property rates, penalties and collection charges	87 302	87 301	52 659	60.3%	11 975	13.7%	11 715	13.4%	6 862	7.9%	83 211	95.3%	9 043	98.7%	(24.1%)
Service charges	128 262	128 262	36 616	28.5%	22 919	17.9%	22 518	17.6%	16 874	13.2%	98 927	77.1%	24 278	93.6%	(30.5%)
Other revenue	10 302	10 342	3 866	37.5%	2 770	26.9%	11 264	108.9%	4 497	43.5%	22 398	216.6%	7 653	332.6%	(41.2%)
Government - operating	62 303	62 303	19 657	31.6%	13 893	22.3%	5 514	8.9%	1 136	1.8%	40 200	64.5%	-	78.7%	(100.0%)
Government - capital	31 525	31 525	6 500	20.6%	11 000	34.9%	18 525	58.8%	-	-	36 025	114.3%	-	160.1%	-
Interest	8 951	8 951	1 250	14.0%	3 062	34.2%	853	9.5%	305	3.4%	5 471	61.1%	291	22.3%	5.0%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(282 037)	(284 484)	(68 824)	24.4%	(43 702)	15.5%	(57 640)	20.3%	(32 449)	11.4%	(202 615)	71.2%	(51 028)	81.1%	(36.4%)
Suppliers and employees	(280 080)	(282 672)	(34 746)	12.4%	(43 636)	15.6%	(57 386)	20.3%	(32 416)	11.5%	(168 184)	59.5%	(50 958)	77.4%	(36.4%)
Finance charges	(1 956)	(1 812)	(34 078)	1 741.9%	(66)	3.4%	(254)	14.0%	(33)	1.8%	(34 431)	1 899.7%	(70)	408.3%	(52.8%)
Transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	46 609	44 201	51 725	111.0%	21 918	47.0%	12 749	28.8%	(2 776)	(6.3%)	83 616	189.2%	(9 763)	401.4%	(71.6%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(10 264)	14.9%	(29 960)	43.6%	(4 390)	42.5%	133.8%
Capital assets	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(10 264)	14.9%	(29 960)	43.6%	(4 390)	42.5%	133.8%
Net Cash from/(used) Investing Activities	(45 225)	(68 781)	(11 949)	26.4%	(5 645)	12.5%	(2 101)	3.1%	(10 264)	14.9%	(29 960)	43.6%	(4 390)	52.3%	133.8%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(319)	29.3%	(1 479)	135.7%	5 736	(442.4%)	(105.6%)
Repayment of borrowing	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(319)	29.3%	(1 479)	135.7%	5 736	(442.4%)	(105.6%)
Net Cash from/(used) Financing Activities	(1 089)	(1 089)	(519)	47.7%	(330)	30.3%	(310)	28.5%	(319)	29.3%	(1 479)	135.7%	5 736	(442.4%)	(105.6%)
Net Increase/(Decrease) in cash held	294	(25 669)	39 257	13 340.6%	15 942	5 417.7%	10 338	(40.3%)	(13 360)	52.0%	52 178	(203.3%)	(8 417)	(199.8%)	58.7%
Cash/cash equivalents at the year begin:	43 401	88 367	88 367	203.6%	127 625	294.1%	143 567	162.5%	153 905	174.2%	88 367	100.0%	120 666	96.3%	27.5%
Cash/cash equivalents at the year end:	43 696	62 698	127 625	292.1%	143 567	328.6%	153 905	245.5%	140 545	224.2%	140 545	224.2%	112 250	450.3%	25.2%

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	5 844	63.1%	1 350	14.6%	560	6.1%	1 501	16.2%	9 255	19.4%	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	3 303	16.7%	1 518	7.7%	567	2.9%	14 406	72.8%	19 795	41.6%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	1 124	11.0%	751	7.4%	512	5.0%	7 809	76.6%	10 196	21.4%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	393	5.1%	388	5.0%	369	4.8%	6 614	85.2%	7 763	16.3%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	715	118.5%	205	34.0%	216	35.8%	(532)	(88.3%)	603	1.3%	-	-	-	-
Total By Income Source	11 378	23.9%	4 212	8.8%	2 224	4.7%	29 798	62.6%	47 612	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	423	39.5%	173	16.1%	185	17.3%	290	27.1%	1 071	2.2%	-	-	-	-
Commercial	7 118	73.0%	1 830	18.8%	507	5.2%	298	3.1%	9 753	20.5%	-	-	-	-
Households	3 679	14.5%	2 056	8.1%	1 366	5.4%	18 197	71.9%	25 297	53.1%	-	-	-	-
Other	158	1.4%	153	1.3%	166	1.4%	11 013	95.8%	11 490	24.1%	-	-	-	-
Total By Customer Group	11 378	23.9%	4 212	8.8%	2 224	4.7%	29 798	62.6%	47 612	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	40	44.1%	50	55.9%	-	-	-	-	90	21.9%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	319	100.0%	-	-	-	-	-	-	319	78.1%
Total	359	87.8%	50	12.2%	-	-	-	-	409	100.0%

Contact Details

Municipal Manager	Mr A. Velem	039 797 6665
Financial Manager	Mr T.L. Mketsu	039 797 6613

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UBUHLEBEZWE (KZN434)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	122 091	120 501	56 701	46.4%	32 761	26.8%	30 095	25.0%	5 851	4.9%	125 406	104.1%	8 988	76.0%	(34.9%)
Property rates	15 754	10 898	14 330	91.0%	(2 839)	(18.0%)	(15)	(.1%)	(1)	-	11 474	105.3%	113	102.1%	(100.8%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	1 991	1 691	430	21.6%	331	16.6%	279	16.5%	188	11.1%	1 228	72.6%	447	90.1%	(58.0%)
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	498	524	152	30.6%	(20)	(4.1%)	208	39.6%	407	77.6%	746	142.4%	237	203.4%	71.7%
Interest earned - external investments	4 000	7 500	1 547	38.7%	2 501	62.5%	2 276	30.4%	2 837	37.8%	9 161	122.2%	2 073	144.6%	36.9%
Interest earned - outstanding debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	250	250	149	59.5%	(106)	(42.3%)	238	95.2%	2	.9%	283	113.3%	253	821.7%	(99.1%)
Licences and permits	3 560	3 560	778	21.8%	678	19.0%	778	21.8%	734	20.6%	2 967	83.4%	856	98.7%	(14.3%)
Agency services	720	720	219	30.4%	186	25.9%	180	25.1%	154	21.4%	739	102.7%	146	106.6%	5.1%
Transfers recognised - operational	95 039	95 039	38 932	41.0%	31 939	33.6%	25 443	26.8%	1 414	1.5%	97 728	102.8%	4 423	73.0%	(68.0%)
Other own revenue	279	320	164	58.9%	91	32.6%	707	221.4%	115	36.0%	1 077	337.1%	440	13.1%	(73.8%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	1	-	1	-	-	-	(100.0%)
Operating Expenditure	134 696	130 414	22 717	16.9%	33 438	24.8%	27 333	21.0%	29 603	22.7%	113 090	86.7%	43 474	92.5%	(31.9%)
Employee related costs	60 566	56 496	11 989	19.8%	14 548	24.0%	12 703	22.5%	12 724	22.5%	51 965	92.0%	15 322	97.2%	(17.0%)
Remuneration of councillors	9 855	9 855	1 776	18.0%	2 124	21.5%	2 250	22.8%	2 229	22.6%	8 379	85.0%	1 887	105.1%	18.1%
Debt impairment	1 900	1 900	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	19 000	19 000	3 309	17.4%	5 016	26.4%	4 831	25.4%	5 110	26.9%	18 266	96.1%	16 740	152.9%	(69.5%)
Finance charges	-	-	1	-	3 001	-	-	-	2	-	3 004	-	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	2 994	3 349	552	18.4%	854	28.5%	586	17.5%	752	22.5%	2 744	81.9%	1 595	68.7%	(52.9%)
Contracted services	6 484	6 286	1 398	21.6%	1 379	21.3%	1 295	20.6%	1 501	23.9%	5 573	88.7%	1 625	75.4%	(7.7%)
Transfers and grants	4 435	3 935	476	10.7%	1 213	27.4%	1 083	27.5%	708	18.0%	3 481	88.5%	274	64.9%	158.1%
Other expenditure	29 462	29 594	3 216	10.9%	5 301	18.0%	4 584	15.5%	6 524	22.0%	19 626	66.3%	6 031	61.0%	8.2%
Loss on disposal of PPE	-	-	-	-	-	-	-	-	53	-	53	-	-	-	(100.0%)
Surplus/(Deficit)	(12 605)	(9 913)	33 984		(677)		2 762		(23 752)		12 316		(34 487)		
Transfers recognised - capital	58 280	62 882	2 542	4.4%	8 619	14.8%	12 724	20.2%	9 884	15.7%	33 769	53.7%	22 668	69.8%	(56.4%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	45 675	52 969	36 526		7 942		15 485		(13 868)		46 085		(11 818)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	45 675	52 969	36 526		7 942		15 485		(13 868)		46 085		(11 818)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	45 675	52 969	36 526		7 942		15 485		(13 868)		46 085		(11 818)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	45 675	52 969	36 526		7 942		15 485		(13 868)		46 085		(11 818)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	65 912	70 745	8 460	12.8%	20 118	30.5%	14 077	19.9%	13 034	18.4%	55 689	78.7%	25 353	76.9%	(48.6%)
National Government	24 706	24 706	7 618	30.8%	14 677	59.4%	13 168	53.3%	8 978	36.3%	44 440	179.9%	10 179	64.7%	(11.8%)
Provincial Government	30 000	30 000	-	-	1 792	6.0%	238	.8%	-	-	2 030	6.8%	10 187	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	54 706	54 706	7 618	13.9%	16 469	30.1%	13 406	24.5%	8 978	16.4%	46 469	84.9%	20 366	97.8%	(55.9%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	11 207	16 039	843	7.5%	3 650	32.6%	671	4.2%	4 056	25.3%	9 219	57.5%	4 987	54.4%	(18.7%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	.4%	-
Capital Expenditure Standard Classification	65 912	70 745	8 460	12.8%	20 118	30.5%	14 077	19.9%	13 034	18.4%	55 689	78.7%	25 353	76.9%	(48.6%)
Governance and Administration	2 270	2 809	-	-	1 777	78.3%	635	22.6%	340	12.1%	2 752	97.9%	22	41.0%	1 474.3%
Executive & Council	900	1 113	-	-	1 013	112.6%	-	-	-	-	1 013	91.0%	-	131.6%	-
Budget & Treasury Office	350	350	-	-	122	35.0%	13	3.8%	63	18.0%	199	56.8%	22	4.1%	192.1%
Corporate Services	1 020	1 346	-	-	641	62.9%	622	46.2%	277	20.6%	1 540	114.4%	-	30.2%	(100.0%)
Community and Public Safety	19 174	20 365	2 711	14.1%	3 016	15.7%	2 032	10.0%	6 630	32.6%	14 389	70.7%	5 962	108.0%	11.2%
Community & Social Services	18 174	19 265	2 711	14.9%	2 611	14.4%	1 491	7.7%	6 231	32.3%	13 044	67.7%	5 962	108.0%	4.5%
Sport And Recreation	-	-	-	-	-	-	541	-	-	-	541	-	-	-	-
Public Safety	1 000	1 100	-	-	406	40.6%	-	-	398	36.2%	804	73.1%	-	-	(100.0%)
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	44 469	47 571	5 749	12.9%	15 325	34.5%	11 410	24.0%	6 064	12.7%	38 548	81.0%	19 369	73.4%	(68.7%)
Planning and Development	-	-	5 749	-	15 325	-	6 568	-	3 184	-	30 827	-	19 369	-	(83.6%)
Road Transport	44 469	47 571	-	-	-	-	4 842	10.2%	2 879	6.1%	7 721	16.2%	-	1.1%	(100.0%)
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

R thousands	2016/17 Budget: Main appropriation	2016/17 Budget: Adjusted Budget	2016/17 First Quarter: Actual Expenditure	2016/17 First Quarter: 1st Q as % of Main appropriation	2016/17 Second Quarter: Actual Expenditure	2016/17 Second Quarter: 2nd Q as % of Main appropriation	2016/17 Third Quarter: Actual Expenditure	2016/17 Third Quarter: 3rd Q as % of adjusted budget	2016/17 Fourth Quarter: Actual Expenditure	2016/17 Fourth Quarter: 4th Q as % of adjusted budget	2016/17 Year to Date: Actual Expenditure	2016/17 Year to Date: Total Expenditure as % of adjusted budget	2015/16 Fourth Quarter: Actual Expenditure	2015/16 Fourth Quarter: Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	214 505	214 505	68 353	31.9%	54 193	25.3%	56 260	26.2%	6 913	3.2%	185 719	86.6%	5 900	141.0%	17.2%
Property rates, penalties and collection charges	41 225	41 225	2 497	6.1%	2 173	5.3%	2 487	6.0%	1 441	3.5%	8 599	20.9%	1 282	80.7%	12.4%
Service charges	3 493	3 493	(962)	(27.5%)	(349)	(10.0%)	(213)	(6.1%)	(57)	(1.6%)	(1 580)	(45.2%)	121	103.0%	(147.0%)
Other revenue	9 469	9 469	19 242	203.2%	11 703	123.6%	19 531	206.3%	2 675	28.3%	53 150	561.3%	2 446	2 544.4%	9.4%
Government - operating	95 039	95 039	39 530	41.6%	30 164	31.7%	22 622	23.8%	-	-	92 316	97.1%	(21)	98.2%	(100.0%)
Government - capital	58 280	58 280	6 500	11.2%	8 000	13.7%	9 557	16.4%	-	-	24 057	41.3%	-	37.9%	-
Interest	7 000	7 000	1 547	22.1%	2 501	35.7%	2 276	32.5%	2 853	40.8%	9 177	131.1%	2 073	191.7%	37.6%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(113 796)	(113 796)	(40 581)	35.7%	(61 616)	54.1%	(38 314)	33.7%	(48 370)	42.5%	(188 881)	166.0%	(51 472)	246.1%	(6.0%)
Suppliers and employees	(109 361)	(109 361)	(40 095)	36.7%	(60 381)	55.2%	(36 977)	33.8%	(47 487)	43.4%	(184 940)	169.1%	(51 066)	250.9%	(7.0%)
Finance charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers and grants	(4 435)	(4 435)	(486)	11.0%	(1 235)	27.8%	(1 337)	30.2%	(882)	19.9%	(3 940)	88.8%	(406)	46.3%	117.6%
Net Cash from/(used) Operating Activities	100 709	100 709	27 772	27.6%	(7 423)	(7.4%)	17 946	17.8%	(41 457)	(41.2%)	(3 162)	(3.1%)	(45 571)	(18.9%)	(9.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	(3 664)	-	(1 011)	-	(907)	-	(5 582)	-	(1 343)	-	(32.5%)
Proceeds on disposal of PPE	-	-	-	-	(3 664)	-	(1 011)	-	(907)	-	(5 582)	-	(1 343)	-	(32.5%)
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital assets	(65 912)	(70 745)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Investing Activities	(65 912)	(70 745)	-	-	(3 664)	5.6%	(1 011)	1.4%	(907)	1.3%	(5 582)	7.9%	(1 343)	1.5%	(32.5%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	34 796	29 963	27 772	79.8%	(11 087)	(31.9%)	16 935	56.5%	(42 364)	(141.4%)	(8 743)	(29.2%)	(46 914)	75.2%	(9.7%)
Cash/cash equivalents at the year begin:	53 172	53 172	144 865	272.4%	172 638	324.7%	161 551	303.8%	178 486	335.7%	144 865	272.4%	32 517	-	448.9%
Cash/cash equivalents at the year end:	87 969	83 136	172 638	196.2%	161 551	183.6%	178 486	214.7%	136 122	163.7%	136 122	163.7%	(14 398)	(32.3%)	(1 045.5%)

Part 4: Debtor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %	Actual Bad Debts Written Off to Debtors: Amount	Actual Bad Debts Written Off to Debtors: %	Impairment -Bad Debts ito Council Policy: Amount	Impairment -Bad Debts ito Council Policy: %
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	9	100.0%	9	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	(52)	(.2%)	522	1.9%	505	1.9%	25 994	96.4%	26 970	90.9%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	272	7.3%	104	2.8%	92	2.5%	3 273	87.5%	3 741	12.6%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	85	100.0%	85	.3%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	0	-	733	100.0%	733	2.5%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(2 761)	147.4%	38	(2.0%)	38	(2.0%)	811	(43.3%)	(1 874)	(6.3%)	-	-	-	-
Total By Income Source	(2 541)	(8.6%)	664	2.2%	635	2.1%	30 905	104.2%	29 664	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	(1 646)	(19.1%)	103	1.2%	98	1.1%	10 077	116.7%	8 633	29.1%	-	-	-	-
Commercial	(514)	(4.3%)	322	2.7%	310	2.6%	11 836	99.0%	11 954	40.3%	-	-	-	-
Households	(383)	(4.2%)	239	2.6%	227	2.5%	8 991	99.1%	9 075	30.6%	-	-	-	-
Other	1	36.4%	0	.5%	0	.5%	1	62.6%	2	-	-	-	-	-
Total By Customer Group	(2 541)	(8.6%)	664	2.2%	635	2.1%	30 905	104.2%	29 664	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

R thousands	0 - 30 Days: Amount	0 - 30 Days: %	31 - 60 Days: Amount	31 - 60 Days: %	61 - 90 Days: Amount	61 - 90 Days: %	Over 90 Days: Amount	Over 90 Days: %	Total: Amount	Total: %
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	0	100.0%	-	-	-	-	-	-	0	100.0%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	0	100.0%	-	-	-	-	-	-	0	100.0%

Contact Details

Municipal Manager	Mr Gamakulu Sineke	039 834 7700
Financial Manager	Mrs Unathi P Mahlasela	039 834 7700

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: UMZIMKHULU (KZN435)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	204 882	184 954	76 004	37.1%	57 113	27.9%	45 324	24.5%	7 511	4.1%	185 952	100.5%	6 136	99.4%	22.4%
Property rates	11 119	9 913	6 444	58.0%	1 159	10.4%	1 147	11.6%	1 145	11.5%	9 895	99.8%	1 295	104.7%	(11.6%)
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	880	880	220	25.0%	217	24.7%	216	24.5%	261	29.7%	914	103.9%	207	94.3%	26.2%
Service charges - other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	1 131	1 204	336	29.7%	276	24.4%	286	23.7%	282	23.4%	1 180	98.0%	202	69.5%	39.3%
Interest earned - external investments	4 700	10 947	4 118	87.6%	2 519	53.6%	2 751	25.1%	3 039	27.8%	12 427	113.5%	1 532	45.6%	98.4%
Interest earned - outstanding debtors	120	80	23	19.3%	19	15.6%	17	21.1%	16	20.0%	75	93.4%	36	128.4%	(56.1%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	900	500	140	15.5%	82	9.1%	72	14.4%	47	9.5%	340	68.1%	102	120.0%	(53.8%)
Licences and permits	450	501	127	28.3%	134	29.8%	134	26.8%	127	25.4%	522	104.3%	89	78.8%	42.9%
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	183 438	158 438	63 935	34.9%	52 232	28.5%	39 924	25.2%	692	.4%	156 782	99.0%	788	102.2%	(12.2%)
Other own revenue	2 144	2 491	662	30.9%	476	22.2%	772	31.0%	1 902	76.4%	3 812	153.0%	1 885	153.9%	.9%
Gains on disposal of PPE	-	-	-	-	-	-	6	-	-	-	6	-	-	-	-
Operating Expenditure	242 639	221 549	43 145	17.8%	49 971	20.6%	46 498	21.0%	50 728	22.9%	190 342	85.9%	50 588	98.0%	.3%
Employee related costs	61 527	63 017	14 572	23.7%	15 985	26.0%	14 680	23.3%	16 679	26.5%	61 917	98.3%	14 308	86.0%	16.6%
Remuneration of councillors	15 712	17 936	3 622	23.1%	4 043	25.7%	4 764	26.6%	4 242	23.6%	16 670	92.9%	3 627	82.9%	17.0%
Debt impairment	3 000	3 000	-	-	-	-	-	-	-	-	-	-	-	-	-
Depreciation and asset impairment	41 811	51 016	10 736	25.7%	11 817	28.3%	12 250	24.0%	11 832	23.2%	46 634	91.4%	10 457	79.5%	13.1%
Finance charges	60	60	-	-	-	-	39	64.7%	13	20.9%	51	85.6%	-	1 173.1%	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	6 874	7 171	1 665	24.2%	1 826	26.6%	1 743	24.3%	904	12.6%	6 138	85.6%	1 719	94.5%	(47.4%)
Transfers and grants	30 622	3 849	1 558	5.1%	779	2.5%	613	15.9%	1 086	28.2%	4 037	104.9%	3 877	646.4%	(72.0%)
Other expenditure	83 033	75 500	10 991	13.2%	15 522	18.7%	12 410	16.4%	15 972	21.2%	54 895	72.7%	16 601	99.6%	(3.8%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(37 757)	(36 595)	32 859		7 142		(1 174)		(43 217)		(4 390)		(44 452)		
Transfers recognised - capital	39 743	39 743	11 664	29.3%	17 823	44.8%	-	-	-	-	29 487	74.2%	6 595	131.2%	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	1 986	3 148	44 523		24 965		(1 174)		(43 217)		25 097		(37 856)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	1 986	3 148	44 523		24 965		(1 174)		(43 217)		25 097		(37 856)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	1 986	3 148	44 523		24 965		(1 174)		(43 217)		25 097		(37 856)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	1 986	3 148	44 523		24 965		(1 174)		(43 217)		25 097		(37 856)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	57 350	82 269	11 756	20.5%	20 313	35.4%	6 999	8.5%	19 941	24.2%	59 009	71.7%	10 587	83.8%	88.4%
National Government	39 743	64 743	11 664	29.3%	17 646	44.4%	6 465	10.0%	19 431	30.0%	55 205	85.3%	6 595	119.1%	194.6%
Provincial Government	-	2 000	-	-	177	-	-	-	-	-	177	8.9%	-	147.0%	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	39 743	66 743	11 664	29.3%	17 823	44.8%	6 465	9.7%	19 431	29.1%	55 382	83.0%	6 595	120.4%	194.6%
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	17 607	15 526	92	.5%	2 490	14.1%	534	3.4%	511	3.3%	3 627	23.4%	3 992	47.2%	(87.2%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	57 350	82 269	11 756	20.5%	20 313	35.4%	6 999	8.5%	19 941	24.2%	59 009	71.7%	10 587	83.8%	88.4%
Governance and Administration	3 657	2 832	60	1.6%	20	.5%	501	17.7%	403	14.2%	983	34.7%	175	57.4%	130.0%
Executive & Council	2 100	1 155	8	.4%	-	-	455	39.4%	41	3.5%	504	43.6%	48	122.8%	(16.0%)
Budget & Treasury Office	57	167	37	64.9%	11	19.9%	-	-	77	46.4%	126	75.3%	13	101.1%	485.2%
Corporate Services	1 500	1 510	14	1.0%	9	.6%	46	3.0%	285	18.9%	354	23.4%	114	52.7%	150.9%
Community and Public Safety	1 000	3 000	11	1.1%	17	1.7%	24	.8%	68	2.3%	120	4.0%	38	99.1%	76.2%
Community & Social Services	1 000	3 000	11	1.1%	17	1.7%	24	.8%	68	2.3%	120	4.0%	38	99.1%	76.2%
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	52 693	76 437	11 685	22.2%	20 276	38.5%	6 475	8.5%	19 471	25.5%	57 906	75.8%	10 373	85.3%	87.7%
Planning and Development	450	343	21	4.7%	11	2.4%	-	-	31	9.2%	63	18.5%	13	93.0%	133.2%
Road Transport	52 243	76 094	11 664	22.3%	20 265	38.8%	6 475	8.5%	19 439	25.5%	57 843	76.0%	10 360	85.3%	87.6%
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	242 600	250 550	117 814	48.6%	81 919	33.8%	60 313	24.1%	6 505	2.6%	266 552	106.4%	4 645	97.3%	40.0%
Property rates, penalties and collection charges	9 562	8 525	1 533	16.0%	1 618	16.9%	2 043	24.0%	837	9.8%	6 030	70.7%	537	66.7%	55.7%
Service charges	757	757	229	30.2%	250	33.0%	245	32.3%	255	33.7%	979	129.3%	261	117.9%	(2.1%)
Other revenue	4 400	4 696	1 265	28.7%	968	22.0%	1 270	27.0%	2 359	50.2%	5 861	124.8%	2 279	120.8%	3.5%
Government - operating	183 438	158 438	65 647	35.8%	54 303	29.6%	38 488	24.3%	-	-	158 438	100.0%	-	111.4%	-
Government - capital	39 743	67 243	45 000	113.2%	22 243	56.0%	15 500	23.1%	-	-	82 743	123.1%	-	74.3%	-
Interest	4 700	10 891	4 141	88.1%	2 538	54.0%	2 768	25.4%	3 055	28.0%	12 501	114.8%	1 568	46.8%	94.8%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(193 181)	(162 342)	(31 280)	16.2%	(37 545)	19.4%	(33 635)	20.7%	(38 280)	23.6%	(140 740)	86.7%	(39 271)	103.0%	(2.5%)
Suppliers and employees	(166 606)	(160 707)	(30 851)	18.5%	(37 376)	22.4%	(32 978)	20.5%	(37 809)	23.5%	(139 014)	86.5%	(36 254)	90.3%	4.3%
Finance charges	-	(60)	-	-	-	-	-	-	-	-	-	-	-	1 173.1%	-
Transfers and grants	(26 575)	(1 575)	(429)	1.6%	(169)	.6%	(657)	41.7%	(471)	29.9%	(1 726)	109.6%	(3 017)	1 357.7%	(84.4%)
Net Cash from/(used) Operating Activities	49 419	88 208	86 535	175.1%	44 374	89.8%	26 678	30.2%	(31 775)	(36.0%)	125 812	142.6%	(34 626)	86.9%	(8.2%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(21 534)	26.2%	(65 429)	79.5%	(10 587)	87.7%	103.4%
Capital assets	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(21 534)	26.2%	(65 429)	79.5%	(10 587)	87.7%	103.4%
Net Cash from/(used) Investing Activities	(57 350)	(82 269)	(11 718)	20.4%	(20 313)	35.4%	(11 863)	14.4%	(21 534)	26.2%	(65 429)	79.5%	(10 587)	87.7%	103.4%
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	(7 931)	5 939	74 816	(943.3%)	24 061	(303.4%)	14 815	249.4%	(53 309)	(897.6%)	60 383	1 016.7%	(45 213)	(92.2%)	17.9%
Cash/cash equivalents at the year begin:	83 394	111 745	111 745	134.0%	186 561	223.7%	210 623	188.5%	225 437	201.7%	111 745	100.0%	134 019	84.4%	68.2%
Cash/cash equivalents at the year end:	75 463	117 684	186 561	247.2%	210 623	279.1%	225 437	191.6%	172 128	146.3%	172 128	146.3%	88 806	75.5%	93.8%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	146	3.5%	64	1.5%	54	1.3%	3 880	93.6%	4 144	57.8%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	117	7.2%	53	3.3%	48	2.9%	1 406	86.6%	1 624	22.7%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	47	17.2%	23	8.3%	15	5.5%	188	68.9%	273	3.8%	-	-	-	-
Interest on Arrear Debtor Accounts	21	3.0%	20	3.0%	20	2.9%	626	91.1%	687	9.6%	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	(41)	(9.3%)	(4)	(.9%)	(6)	(1.3%)	488	111.6%	437	6.1%	(868)	(198.4%)	-	-
Total By Income Source	290	4.0%	156	2.2%	131	1.8%	6 589	91.9%	7 166	100.0%	(868)	(12.1%)	-	-
Debtors Age Analysis By Customer Group														
Organs of State	1	.1%	2	.1%	1	.1%	2 399	99.8%	2 404	33.5%	(268)	(11.1%)	-	-
Commercial	106	9.0%	40	3.4%	21	1.8%	1 004	85.7%	1 171	16.3%	(437)	(37.3%)	-	-
Households	183	5.1%	114	3.2%	108	3.0%	3 186	88.7%	3 591	50.1%	(163)	(4.5%)	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	290	4.0%	156	2.2%	131	1.8%	6 589	91.9%	7 166	100.0%	(868)	(12.1%)	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	1 288	100.0%	-	-	-	-	-	-	1 288	5.5%
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	468	100.0%	-	-	-	-	-	-	468	2.0%
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	21 861	100.0%	-	-	-	-	-	-	21 861	92.6%
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	23 616	100.0%	-	-	-	-	-	-	23 616	100.0%

Contact Details

Municipal Manager	Mr Z. Sikhosana	039 259 5300
Financial Manager	Mrs T. Ngcemu	039 259 5012

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: DR NKOSAZANA DLAMINI ZUMA (KZN436)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	156 200	189 582	55 695	35.7%	41 899	26.8%	32 090	16.9%	15 830	8.3%	145 514	76.8%	-	-	(100.0%)
Property rates	19 452	13 874	3 615	18.6%	3 705	19.0%	1 250	9.0%	6 076	43.8%	14 646	105.6%	-	-	(100.0%)
Property rates - penalties and collection charges	1 516	1 366	133	8.8%	-	-	3 276	239.8%	(2 114)	(154.8%)	1 295	94.8%	-	-	(100.0%)
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - sanitation revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - refuse revenue	2 963	3 535	2 909	98.2%	1 141	38.5%	-	-	(2 090)	(59.1%)	1 960	55.5%	-	-	(100.0%)
Service charges - other	-	-	260	-	260	-	100	-	292	-	912	-	-	-	(100.0%)
Rental of facilities and equipment	641	352	115	17.9%	54	8.5%	49	14.0%	349	99.1%	567	161.0%	-	-	(100.0%)
Interest earned - external investments	5 715	5 715	1 219	21.3%	1 438	25.2%	400	7.0%	2 182	38.2%	5 239	91.7%	-	-	(100.0%)
Interest earned - outstanding debtors	151	-	17	11.6%	-	-	-	-	100	-	117	-	-	-	(100.0%)
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	144	40	4	2.6%	17	12.1%	76	191.8%	416	1 046.6%	513	1 291.5%	-	-	(100.0%)
Licences and permits	793	972	227	28.6%	253	31.9%	109	11.2%	326	33.6%	915	94.1%	-	-	(100.0%)
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	112 159	126 137	45 427	40.5%	33 995	30.3%	26 606	21.1%	5 145	4.1%	111 173	88.1%	-	-	(100.0%)
Other own revenue	12 665	37 591	1 770	14.0%	1 035	8.2%	224	.6%	5 147	13.7%	8 176	21.8%	-	-	(100.0%)
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	141 997	137 858	25 593	18.0%	38 315	27.0%	26 954	19.6%	29 520	21.4%	120 381	87.3%	-	-	(100.0%)
Employee related costs	58 298	53 551	11 795	20.2%	14 556	25.0%	10 507	19.6%	6 854	12.8%	43 712	81.6%	-	-	(100.0%)
Remuneration of councillors	10 836	8 662	2 123	19.6%	2 402	22.2%	2 553	29.5%	(210)	(2.4%)	6 868	79.3%	-	-	(100.0%)
Debt impairment	561	561	-	-	-	-	-	-	1 583	282.1%	1 583	282.1%	-	-	(100.0%)
Depreciation and asset impairment	12 227	14 443	2 946	24.1%	3 470	28.4%	5 307	36.7%	4 563	31.6%	16 285	112.8%	-	-	(100.0%)
Finance charges	747	552	25	3.3%	1	.2%	7	1.2%	379	68.8%	412	74.8%	-	-	(100.0%)
Bulk purchases	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	11 365	13 420	2 073	18.2%	5 413	47.6%	(523)	(3.9%)	1 756	13.1%	8 718	65.0%	-	-	(100.0%)
Transfers and grants	1 145	1 285	112	9.8%	525	45.9%	503	39.2%	346	27.0%	1 487	115.7%	-	-	(100.0%)
Other expenditure	46 819	45 384	6 520	13.9%	11 948	25.5%	8 600	18.9%	14 248	31.4%	41 316	91.0%	-	-	(100.0%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	14 203	51 724	30 102		3 585		5 137		(13 690)		25 133		-		
Transfers recognised - capital	48 013	41 513	3 633	7.6%	10 969	22.8%	4 612	11.1%	22 397	54.0%	41 611	100.2%	-	-	(100.0%)
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	62 216	93 237	33 735		14 554		9 748		8 707		66 744		-		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	62 216	93 237	33 735		14 554		9 748		8 707		66 744		-		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	62 216	93 237	33 735		14 554		9 748		8 707		66 744		-		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	62 216	93 237	33 735		14 554		9 748		8 707		66 744		-		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	62 210	93 233	6 660	10.7%	21 145	34.0%	6 226	6.7%	45 898	49.2%	79 929	85.7%	-	-	(100.0%)
National Government	41 514	41 513	4 324	10.4%	3 202	7.7%	5 558	13.4%	24 981	60.2%	38 064	91.7%	-	-	(100.0%)
Provincial Government	6 500	-	-	-	4 700	72.3%	534	-	674	-	5 908	-	-	-	(100.0%)
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	48 014	41 513	4 324	9.0%	7 902	16.5%	6 091	14.7%	25 655	61.8%	43 972	105.9%	-	-	(100.0%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 196	51 720	2 336	16.5%	13 243	93.3%	135	.3%	20 243	39.1%	35 957	69.5%	-	-	(100.0%)
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	62 210	93 233	6 660	10.7%	21 145	34.0%	6 226	6.7%	45 898	49.2%	79 929	85.7%	-	-	(100.0%)
Governance and Administration	2 602	3 439	573	22.0%	436	16.7%	76	2.2%	1 947	56.6%	3 032	88.2%	-	-	(100.0%)
Executive & Council	120	120	64	53.5%	39	32.4%	15	12.3%	293	243.9%	411	342.2%	-	-	(100.0%)
Budget & Treasury Office	879	1 539	23	2.6%	394	44.9%	12	.8%	782	50.8%	1 211	78.7%	-	-	(100.0%)
Corporate Services	1 603	1 781	486	30.3%	3	.2%	49	2.8%	873	49.0%	1 411	79.2%	-	-	(100.0%)
Community and Public Safety	470	1 524	776	165.1%	-	-	30	1.9%	2 158	141.5%	2 964	194.4%	-	-	(100.0%)
Community & Social Services	470	1 524	776	165.1%	-	-	30	1.9%	2 158	141.5%	2 964	194.4%	-	-	(100.0%)
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	59 138	88 269	5 310	9.0%	20 709	35.0%	6 121	6.9%	41 793	47.3%	73 933	83.8%	-	-	(100.0%)
Planning and Development	59 138	88 269	5 310	9.0%	20 709	35.0%	6 121	6.9%	41 793	47.3%	73 933	83.8%	-	-	(100.0%)
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	192 729	216 789	67 500	35.0%	56 963	29.6%	58 291	26.9%	8 042	3.7%	190 796	88.0%	-	-	(100.0%)
Property rates, penalties and collection charges	17 695	15 609	3 570	20.2%	3 620	20.5%	5 038	32.3%	2 422	15.5%	14 650	93.9%	-	-	(100.0%)
Service charges	2 637	3 400	275	10.4%	648	24.6%	569	16.7%	804	23.7%	2 296	67.5%	-	-	(100.0%)
Other revenue	13 010	36 915	521	4.0%	1 867	14.3%	6 941	18.8%	3 152	8.5%	12 481	33.8%	-	-	(100.0%)
Government - operating	112 159	113 637	47 370	42.2%	36 302	32.4%	30 465	26.8%	-	-	114 137	100.4%	-	-	-
Government - capital	41 513	41 514	14 617	35.2%	13 134	31.6%	13 832	33.3%	-	-	41 583	100.2%	-	-	-
Interest	5 715	5 715	1 147	20.1%	1 392	24.4%	1 445	25.3%	1 664	29.1%	5 649	98.8%	-	-	(100.0%)
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(129 009)	(135 054)	(34 347)	26.6%	(32 525)	25.2%	(24 062)	17.8%	(31 640)	23.4%	(122 573)	90.8%	-	-	(100.0%)
Suppliers and employees	(127 117)	(133 217)	(34 323)	27.0%	(32 525)	25.6%	(24 062)	18.1%	(31 640)	23.8%	(122 549)	92.0%	-	-	(100.0%)
Finance charges	(747)	(551)	(24)	3.3%	-	-	-	-	-	-	(24)	4.4%	-	-	-
Transfers and grants	(1 145)	(1 285)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Operating Activities	63 720	81 735	33 152	52.0%	24 438	38.4%	34 229	41.9%	(23 597)	(28.9%)	68 223	83.5%	-	-	(100.0%)
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(62 209)	(93 233)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	6.0%	(15 167)	16.3%	(52 396)	56.2%	-	-	(100.0%)
Capital assets	(62 209)	(93 233)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	6.0%	(15 167)	16.3%	(52 396)	56.2%	-	-	(100.0%)
Net Cash from/(used) Investing Activities	(62 209)	(93 233)	(4 366)	7.0%	(27 243)	43.8%	(5 620)	6.0%	(15 167)	16.3%	(52 396)	56.2%	-	-	(100.0%)
Cash Flow from Financing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-	-	-
Repayment of borrowing	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Cash from/(used) Financing Activities	(613)	(613)	-	-	-	-	-	-	-	-	-	-	-	-	-
Net Increase/(Decrease) in cash held	899	(12 111)	28 786	3 203.4%	(2 804)	(312.1%)	28 609	(236.2%)	(38 764)	320.1%	15 827	(130.7%)	-	-	(100.0%)
Cash/cash equivalents at the year begin:	21 980	93 745	83 325	379.1%	112 111	510.0%	109 307	116.6%	137 916	147.1%	83 325	88.9%	-	-	(100.0%)
Cash/cash equivalents at the year end:	22 879	81 634	112 111	490.0%	109 307	477.8%	137 916	168.9%	99 152	121.5%	99 152	121.5%	-	-	(100.0%)

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	1 151	3.9%	97	.3%	454	1.6%	27 508	94.2%	29 211	85.0%	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	315	7.0%	181	4.1%	129	2.9%	3 848	86.0%	4 473	13.0%	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	12	3.9%	25	7.7%	18	5.6%	267	82.8%	322	.9%	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	30	8.1%	25	6.7%	25	6.7%	296	78.5%	376	1.1%	-	-	-	-
Total By Income Source	1 509	4.4%	328	1.0%	626	1.8%	31 918	92.8%	34 382	100.0%	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	61	.7%	61	.7%	100	1.2%	8 114	97.3%	8 335	24.2%	-	-	-	-
Commercial	886	24.0%	51	1.4%	83	2.2%	2 670	72.4%	3 690	10.7%	-	-	-	-
Households	144	1.9%	169	2.3%	250	3.3%	6 915	92.5%	7 478	21.7%	-	-	-	-
Other	418	2.8%	48	.3%	194	1.3%	14 219	95.6%	14 879	43.3%	-	-	-	-
Total By Customer Group	1 509	4.4%	328	1.0%	626	1.8%	31 918	92.8%	34 382	100.0%	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mr Nkosiyezwe C Vezi	039 833 1038
Financial Manager	Mr Mthembeni KB Mzimela	039 833 1038

Source Local Government Database

1. All figures in this report are unaudited.

KWAZULU-NATAL: HARRY GWALA (DC43)
STATEMENT OF CAPITAL AND OPERATING EXPENDITURE FOR THE 4TH QUARTER ENDED 30 JUNE 2017 (PRELIMINARY RESULTS)

Part1: Operating Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Operating Revenue and Expenditure															
Operating Revenue	361 426	380 623	120 181	33.3%	105 961	29.3%	100 513	26.4%	34 755	9.1%	361 410	95.0%	10 158	78.2%	242.2%
Property rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Property rates - penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - water revenue	40 714	18 039	4 385	10.8%	6 134	15.1%	19 788	109.7%	21 490	119.1%	51 798	287.1%	5 012	86.4%	328.8%
Service charges - sanitation revenue	17 449	15 209	1 879	10.8%	2 629	15.1%	8 481	55.8%	9 210	60.6%	22 199	146.0%	2 148	62.4%	328.8%
Service charges - refuse revenue	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges - other	2 391	199	-	-	-	-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest earned - external investments	3 700	6 075	986	26.7%	1 565	42.3%	1 749	28.8%	887	14.6%	5 188	85.4%	421	81.6%	110.8%
Interest earned - outstanding debtors	8 500	14 658	3 937	46.3%	3 993	47.0%	4 125	28.1%	2 872	19.6%	14 926	101.8%	2 297	108.4%	25.0%
Dividends received	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Fines	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Licences and permits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Agency services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - operational	288 059	324 383	108 362	37.6%	91 261	31.7%	65 890	20.3%	-	-	265 513	81.9%	-	77.3%	-
Other own revenue	614	2 060	631	102.8%	379	61.7%	480	23.3%	295	14.3%	1 786	86.7%	280	122.4%	5.6%
Gains on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Operating Expenditure	393 941	440 103	72 213	18.3%	107 546	27.3%	106 830	24.3%	53 316	12.1%	339 905	77.2%	99 752	93.4%	(46.6%)
Employee related costs	137 950	147 159	32 866	23.8%	34 480	25.0%	33 033	22.4%	21 609	14.7%	121 988	82.9%	29 850	94.4%	(27.6%)
Remuneration of councillors	7 906	7 906	1 306	16.5%	1 383	17.5%	1 390	17.6%	931	11.8%	5 010	63.4%	1 518	82.5%	(38.6%)
Debt impairment	26 044	26 044	-	-	-	-	-	-	-	-	-	-	-	50.0%	-
Depreciation and asset impairment	31 874	42 844	-	-	20 179	63.3%	10 059	23.5%	6 718	15.7%	36 956	86.3%	6 546	166.9%	2.6%
Finance charges	1 951	2 035	-	-	1 010	51.8%	-	-	-	-	1 010	49.6%	1 073	193.9%	(100.0%)
Bulk purchases	10 709	10 709	599	5.6%	1 577	14.7%	2 944	27.5%	789	7.4%	5 909	55.2%	2 455	94.9%	(67.9%)
Other Materials	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contracted services	44 923	28 075	2 501	5.6%	9 712	21.6%	5 857	20.9%	3 847	13.7%	21 917	78.1%	7 971	77.3%	(51.7%)
Transfers and grants	-	(2 667)	6 667	-	-	-	6 667	(250.0%)	4 000	(150.0%)	17 333	(650.0%)	-	-	(100.0%)
Other expenditure	132 584	177 999	28 273	21.3%	39 205	29.6%	46 881	26.3%	15 423	8.7%	129 783	72.9%	50 339	82.3%	(69.4%)
Loss on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit)	(32 515)	(59 480)	47 968		(1 585)		(6 317)		(18 561)		21 505		(89 594)		
Transfers recognised - capital	335 772	325 185	-	-	187 743	55.9%	20 040	6.2%	33 728	10.4%	241 511	74.3%	17 699	107.9%	90.6%
Contributions recognised - capital	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Contributed assets	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers and contributions	303 258	265 705	47 968		186 158		13 723		15 167		263 015		(71 895)		
Taxation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation	303 258	265 705	47 968		186 158		13 723		15 167		263 015		(71 895)		
Attributable to minorities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality	303 258	265 705	47 968		186 158		13 723		15 167		263 015		(71 895)		
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	303 258	265 705	47 968		186 158		13 723		15 167		263 015		(71 895)		

Part 2: Capital Revenue and Expenditure

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Capital Revenue and Expenditure															
Source of Finance	350 299	313 344	32 676	9.3%	56 980	16.3%	28 619	9.1%	31 496	10.1%	149 771	47.8%	44 881	72.0%	(29.8%)
National Government	335 772	309 101	32 668	9.7%	56 555	16.8%	28 328	9.2%	31 262	10.1%	148 813	48.1%	44 798	80.8%	(30.2%)
Provincial Government	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
District Municipality	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other transfers and grants	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Transfers recognised - capital	335 772	309 101	32 668	9.7%	56 555	16.8%	28 328	9.2%	31 262	10.1%	148 813	48.1%	44 798	72.7%	(30.2%)
Borrowing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Internally generated funds	14 527	4 243	8	.1%	425	2.9%	291	6.9%	234	5.5%	958	22.6%	83	44.9%	180.7%
Public contributions and donations	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital Expenditure Standard Classification	350 299	313 344	32 676	9.3%	56 980	16.3%	28 619	9.1%	31 496	10.1%	149 771	47.8%	44 881	72.0%	(29.8%)
Governance and Administration	4 624	2 732	8	.2%	425	9.2%	291	10.7%	234	8.6%	958	35.1%	83	15.0%	180.7%
Executive & Council	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Budget & Treasury Office	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Corporate Services	4 624	2 732	8	.2%	425	9.2%	291	10.7%	234	8.6%	958	35.1%	83	15.0%	180.7%
Community and Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community & Social Services	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Sport And Recreation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Public Safety	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Housing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Health	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Economic and Environmental Services	3 362	1 511	-	-	-	-	-	-	-	-	-	-	-	1.4%	-
Planning and Development	3 362	1 511	-	-	-	-	-	-	-	-	-	-	-	1.4%	-
Road Transport	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Environmental Protection	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trading Services	342 314	309 101	32 668	9.5%	56 555	16.5%	28 328	9.2%	31 262	10.1%	148 813	48.1%	44 798	80.3%	(30.2%)
Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Water	5 042	10 000	-	-	-	-	8 057	80.6%	-	-	8 057	80.6%	-	120.1%	-
Waste Water Management	337 272	299 101	32 668	9.7%	56 555	16.8%	20 271	6.8%	31 262	10.5%	140 756	47.1%	44 798	79.7%	(30.2%)
Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 3: Cash Receipts and Payments

	2016/17												2015/16		
	Budget		First Quarter		Second Quarter		Third Quarter		Fourth Quarter		Year to Date		Fourth Quarter		
R thousands	Main appropriation	Adjusted Budget	Actual Expenditure	1st Q as % of Main appropriation	Actual Expenditure	2nd Q as % of Main appropriation	Actual Expenditure	3rd Q as % of adjusted budget	Actual Expenditure	4th Q as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Actual Expenditure	Total Expenditure as % of adjusted budget	Q4 of 2015/16 to Q4 of 2016/17
Cash Flow from Operating Activities															
Receipts	660 249	667 253	295 604	44.8%	242 128	36.7%	108 800	16.3%	8 967	1.3%	655 498	98.2%	19 092	95.2%	(53.0%)
Property rates, penalties and collection charges	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Service charges	32 408	42 081	5 667	17.5%	7 818	24.1%	5 323	12.6%	4 912	11.7%	23 719	56.4%	7 179	113.6%	(31.6%)
Other revenue	310	310	631	203.9%	379	122.4%	480	155.0%	295	95.3%	1 786	576.2%	280	92.5%	5.6%
Government - operating	288 059	308 623	111 548	38.7%	88 817	30.8%	69 899	22.6%	-	-	270 264	87.6%	2 372	80.3%	(100.0%)
Government - capital	335 772	309 101	172 835	51.5%	139 640	41.6%	27 224	8.8%	-	-	339 699	109.9%	6 524	110.2%	(100.0%)
Interest	3 700	7 138	4 923	133.0%	5 474	147.9%	5 874	82.3%	3 759	52.7%	20 030	280.6%	2 738	141.0%	37.3%
Dividends	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(331 239)	(393 012)	(216 095)	65.2%	(119 124)	36.0%	(91 815)	23.4%	(57 819)	14.7%	(484 853)	123.4%	(28 734)	115.0%	101.2%
Suppliers and employees	(329 288)	(390 993)	(209 429)	63.6%	(118 114)	35.9%	(85 148)	21.8%	(53 819)	13.8%	(466 510)	119.3%	(27 661)	109.8%	94.6%
Finance charges	(1 951)	(2 019)	-	-	(1 010)	51.8%	-	-	-	-	(1 010)	50.0%	(1 073)	202.6%	(100.0%)
Transfers and grants	-	-	(6 667)	-	-	-	(6 667)	-	(4 000)	-	(17 333)	-	-	-	(100.0%)
Net Cash from/(used) Operating Activities	329 009	274 241	79 508	24.2%	123 004	37.4%	16 985	6.2%	(48 852)	(17.8%)	170 646	62.2%	(9 642)	70.1%	406.7%
Cash Flow from Investing Activities															
Receipts	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Proceeds on disposal of PPE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in non-current debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease in other non-current receivables	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Decrease (increase) in non-current investments	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(313 188)	(277 696)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(31 496)	11.3%	(133 797)	48.2%	(44 881)	72.1%	(29.8%)
Capital assets	(313 188)	(277 696)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(31 496)	11.3%	(133 797)	48.2%	(44 881)	72.1%	(29.8%)
Net Cash from/(used) Investing Activities	(313 188)	(277 696)	(32 676)	10.4%	(56 980)	18.2%	(12 645)	4.6%	(31 496)	11.3%	(133 797)	48.2%	(44 881)	72.1%	(29.8%)
Cash Flow from Financing Activities															
Receipts	178	178	-	-	-	-	-	-	-	-	-	-	-	-	-
Short term loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Borrowing long term/refinancing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Increase (decrease) in consumer deposits	178	178	-	-	-	-	-	-	-	-	-	-	-	-	-
Payments	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	-	-	(1 453)	32.0%	(1 390)	114.8%	(100.0%)
Repayment of borrowing	(3 000)	(4 547)	-	-	(1 453)	48.4%	-	-	-	-	(1 453)	32.0%	(1 390)	114.8%	(100.0%)
Net Cash from/(used) Financing Activities	(2 822)	(4 369)	-	-	(1 453)	51.5%	-	-	-	-	(1 453)	33.3%	(1 390)	121.2%	(100.0%)
Net Increase/(Decrease) in cash held	13 000	(7 824)	46 832	360.3%	64 572	496.7%	4 340	(55.5%)	(80 349)	1 026.9%	35 395	(452.4%)	(55 912)	107.4%	43.7%
Cash/cash equivalents at the year begin:	19 877	5 819	5 819	29.3%	52 651	264.9%	117 223	2 014.5%	121 563	2 089.1%	5 819	100.0%	61 731	71.6%	96.9%
Cash/cash equivalents at the year end:	32 877	(2 005)	52 651	160.1%	117 223	356.6%	121 563	(6 062.9%)	41 214	(2 055.6%)	41 214	(2 055.6%)	5 819	33.4%	608.3%

Part 4: Debtor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total		Actual Bad Debts Written Off to Debtors		Impairment -Bad Debts ito Council Policy	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Debtors Age Analysis By Income Source														
Trade and Other Receivables from Exchange Transactions - Water	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Trade and Other Receivables from Exchange Transactions - Electricity	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Non-exchange Transactions - Property Rates	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Water Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Waste Management	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Receivables from Exchange Transactions - Property Rental Debtors	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest on Arrear Debtor Accounts	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Recoverable unauthorised, irregular or fruitless and wasteful Expenditure	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Income Source	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Debtors Age Analysis By Customer Group														
Organs of State	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Commercial	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Households	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total By Customer Group	-	-	-	-	-	-	-	-	-	-	-	-	-	-

Part 5: Creditor Age Analysis

	0 - 30 Days		31 - 60 Days		61 - 90 Days		Over 90 Days		Total	
R thousands	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%
Creditor Age Analysis										
Bulk Electricity	-	-	-	-	-	-	-	-	-	-
Bulk Water	-	-	-	-	-	-	-	-	-	-
PAYE deductions	-	-	-	-	-	-	-	-	-	-
VAT (output less input)	-	-	-	-	-	-	-	-	-	-
Pensions / Retirement	-	-	-	-	-	-	-	-	-	-
Loan repayments	-	-	-	-	-	-	-	-	-	-
Trade Creditors	-	-	-	-	-	-	-	-	-	-
Auditor-General	-	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-	-	-

Contact Details

Municipal Manager	Mrs N. Dlamini	039 834 8707
Financial Manager	Mr M Mkatu	039 834 8702

Source Local Government Database

1. All figures in this report are unaudited.